Income Tax Guide After page 16/Guide de l'impôt sur le revenu Après la page 16

CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS
ASSOCIATION CANADIENNE DES PROFESSEURS D'UNIVERSITE

caut acpu

bulletin

FEBRUARY/FÉVRIER 1990
VOL. 37, NO. 2

EPF: Breaking Commitment

The federal government contributes to the funding of Canadian universities through a variety of programmes. In real terms, the largest federal contribution is made under the terms of the Established Programs Financing Act (EPF). Under EPF, money and tax points are transferred from Ottawa to the provinces to aid in the financing of universities and other higher education institutions.

THE ORIGINS

EPF's origins can be traced back to the end of the Second World War, when a special federal grants programme funded university education for returning Armed Forces members. Terminated in the early 1950's, this programme was immediately replaced by a system of federal direct grants to Canadian universities. The direct grants programme was replaced in 1962 by cost-sharing on a 50-50 basis with the provinces.

From these relatively small beginnings, a programme evolved which now contributes 60 cents of every dollar involved in financing post-secondary education.

ESTABLISHED PROGRAMS FINANCING

Wrangling over accounting procedures and federal complaints about uncontrollable expenditure increases led to federal insistence on changes when new arrangements were renegotiated in 1977. Unconditional block grants to the provinces were established, and federal-provincial cost sharing was replaced by an escalator formula, tied to growth in the GNP and population changes. Provinces were still not required to account for their expenditures.

In 1979-80, federal contributions under EPF were $2.6 million; by 1989-90, they were estimated at $5.7 million, an increase of 118% . In constant dollars though, the EPF increase has only been in the order of 17%, while the GNP has increased by almost 40% during this period.

IMMEDIATE DIFFICULTIES

New problems arose almost immediately after EPF was established. Claiming it had no control over the use of EPF transfers and derived little political credit for them, the federal government also claimed its share of post-secondary education financing was increasing while the provinces' was decreasing. For some provinces, federal estimates showed that it was paying *more than 100%* of what the provinces were spending on post-secondary education.

The provinces replied that education has always constitutionally been a provincial responsibility and, therefore, the transfers are unconditional. They also countered that the federal figures did not accurately reflect total provincial input.

REDUCTIONS BEGIN

The federal government then took two unilateral steps that exacerbated the deteriorating federal-provincial relationship for post-secondary funding. In 1982, it terminated the Revenue Guarantee programme, and in 1983 unilaterally imposed a 6% and 5% limitations on EPF transfers for 1983-4 and 1984-5, overriding the 1977 escalator agreement.

The net effect of the actions of both levels of government was a substantial reduction in the growth in contributions for postsecondary education.

In 1985 the federal Finance Minister announced that transfer payments would drop by $2 billion by 1990, through an escalator reduction of 2% each year, starting in 1986-7. Four years later, Mr. Wilson's 1989 budget proposed a further 1% reduction, beginning in 1990-1. This will mean a total decrease of $200 million in federal transfer payments in that year alone, of which approximately $58 million is for postsecondary education.

LOSSES AT THE NATIONAL LEVEL

Table 1 describes the actual and projected losses to postsecondary education financing in Canada between 1986-7 and 1994-5, which result from the 2% reduction in 1986-7 and 1% to be implemented in 1990-1.

The cumulative effect of the cuts is obvious, and significant. By 1994-5, the combined effect of the reductions enacted or announced by the Conservative government will amount to a loss for postsecondary education of roughly $6.8 billion dollars.

LOSSES FOR EACH PROVINCE

The losses in postsecondary education for each province have also been estimated and are presented in Table 2. The differences between provinces are completely attributable to differences in the sizes of provincial population.

ANTECEDENT REDUCTIONS

The reductions described in Tables 1 and 2 are those which have been introduced by the Conservative government. It should not be forgotten, however, that in 1983-4 and 1984-5 the Liberal government applied the 6 & 5% program to EPF, thereby fixing the escalator for postsecondary education at 6% for 1983-4 and at 5% in 1984-5.

The impact of *all* of these reductions since 1983-4 on university funding is shown in

Vous trouverez à l'intérieur du présent numéro du *Bulletin* trois cartes postales à adresser au premier ministre et aux deux chefs d'opposition. Veuillez lire le mot du président en page 3 ex expédier les cartes postales.

Le financement des universités

URGENT

University funding

You will find a set of three postcards, addressed to the Prime Minister and the two opposition leaders respectively, inserted into this edition of the *Bulletin*. Please read the President's Message on page 3 and post the cards.

FPE: un engagement en voie de se rompre

Le gouvernement fédéral contribue au financement des universités canadiennes par l'entremise d'une gamme de programmes. En termes réels, la contribution fédérale la plus importante se réalise en vertu de la Loi sur le financement des programmes établis (FPE). Au titre de ce programme, le gouvernement transfére aux provinces des crédits et des points d'impôt pour les aider à financer les universités et d'autres établissements d'enseignement post-secondaire.

LA CRÉATION DU FPE

L'origine du FPE remonte à la fin de la Seconde Guerre mondiale lorsque le gouvernement a mis sur pied un programme spécial de subventions pour l'enseignement universitaire à l'intention des vétérans des Forces armées. Ayant pris fin au début des années 1950, le programme a aussitôt été remplacé par des subventions fédérales versées directement aux universités. A son tour, ce programme fut remplacé en 1962 par une formule de partage égal des coûts avec les provinces.

De ces premiers balbutiements s'est développé un programme qui verse maintenant 60 cents de chaque dollar investi dans le financement de l'enseignement postsecondaire.

LE FINANCEMENT DES PROGRAMMES ÉTABLIS

A la renégociation de nouveaux accords en 1977, le gouvernement fédéral a insisté pour que des modifications y soient apportées à la suite de disputes au sujet de procédures comptables et de plaintes du fédéral à propos de hausses incontrôlables des dépenses. On a alors créé des subventions globales inconditionnelles pour les provinces. On a remplacé aussi la formule fédérale-provinciale de partage des coûts par un facteur de progression lié à la croissance du PNB et à l'évolution démographique. Les provinces n'étaient pas encore tenues de rendre compte de leurs dépenses.

En 1979-1989, les contributions du fédéral au titre du FPE s'élevaient à 2,6 millions de dollars. Vers 1989-1990, on les estimaient à 5,7 millions de dollars, une hausse de 118 %. Toutefois, en dollars constants, la hausse du FPE n'est que de 17 % tandis que le PNB a augmenté de presque 40 % pendant cette période.

DES PROBLÈMES IMMÉDIATS

Presque aussitôt aprés la création du FPE, de nouveaux problèmes ont surgi. Prétendant que l'emploi des paiements de transfert lui échappait et qu'il n'en retirait aucun mérite, le gouvernement fédéral a aussi soutenu que sa part du financement de l'enseignement postsecondaire augmentait alors que celle des provinces diminuait. Dans le cas de certaines provinces, les estimations du fédéral révélaient qu'il versait *plus de 100* % de ce que les provinces dépensaient en matiére d'enseignement postsecondaire.

Les provinces ont répliqué que l'éducation, selon la constitution, était de compétence provinciale et que, par conséquent, les paiements de transfert étaient inconditionnels. Elles ont aussi déclaré que les chiffres du fédéral ne reflétaient pas exactement l'apport provincial total.

LE DÉBUT DES COMPRESSIONS

Le gouvernement fédéral a alors pris unilatéralement deux mesures qui ont aggravé les relations fédérales-provinciales en matiére d'enseignement postsecondaire, en train de se détériorer. En 1982, il a mis fin au programme de la garantie de recette et, en 1983, il a imposé unilatéralement des limites de 6 % et 5 % aux paiements de transfert pour 1983-1984 et 1984-1985, passant outre à l'entente de 1977 sur le facteur de progression.

Les gestes des deux paliers de gouvernement ont eu pour effet net de réduire considérablement les contributions au titre de l'enseignement postsecondaire.

En 1985, le ministre des Finances a annoncé que les paiements de transfert chuteraient de 2 milliards de dollars d'ici 1990 en réduisant de 2 % chaque année le facteur de progression et ce, à compter de 1986-1987. Quatre ans plus tard, M. Wilson, dans son budget de 1989, proposait une autre compression de 1 % dès 1990-1991. Cette décision signifiait pour les paiements de transfert féderaux une baisse de 200 millions de dollars cette année-là seulement, dont 58 millions de dollars pour l'enseignement postsecondaire.

LES PERTES À L'ÉCHELLE NATIONALE

Le tableau illustre les pertes réelles et prévues du financement de l'enseignement postsecondaire au Canada entre 1986-1987 et 1994-1995. Ces pertes découlent de la réduction de 2 % en 1986-1987 et de celle de 1 %, qui entrera en vigueur en 1990-1991. Total cumulatif de 1986-1987 à 1994-1995

L'effet cumulatif des réductions est évident et significatif. D'ici 1994-1995, l'effet combiné des réductions en vigueur ou annoncées par le gouvernement conservateur se soldera par une perte d'environ 6,8 milliards de dollars pour l'enseignement postsecondaire.

LES PERTES POUR CHAQUE PROVINCE

Les pertes au titre de l'enseignement postsecondaire pour chaque province sont aussi estimées et son présentées au Tableau 2. Les différences entre les provinces sont en-

Voir "FPE", a la page 4

CAUT BULLETIN
ISSN 0007-7887

Managing Editor: John H. Evans

Advertising and Circulation: Lize Duhelme

Published by the Canadian Association of University Teachers, 294 Albert Street, Suite 308, Ottawa, Ontario K1P 6E6 (613) 237-6885

Executive Secretary: Donald C. Savage

Copyright: The Canadian Association of University Teachers. Articles may not be reprinted without permission from the author and the CAUT Bulletin

Readers are invited to submit articles to the editor who cannot accept responsibility for items which are damaged or lost in the mail

All signed articles express the view of the author.

CAUT Guidelines and Policy Statements are labelled as such. Average total distribution: 27,000. The CAUT Bulletin is published 10 times during the academic year: the first of each month, September through June.

Closing dates for receipt of advertising: 13 working days prior to publication date. No cancellations will be accepted after closing date. Advertisements which state a final date for submission of applications for a post that is less than thirty (30) days after the date of publication cannot be accepted.

The publisher will not accept advertisements of academic positions restricting applications on grounds of race, national origin, religion, color, sex, age, marital status, family status, ethnicity, handicap, sexual preference, social origin, or political beliefs or affiliation. CAUT expects that all positions advertised in the Bulletin are open to both men and women. Where any bona fide reasons for exemption from general policy stated above exist, it is the responsibility of the institution which intends to place a restrictive advertisement to provide the Editor of the Bulletin with a statement as to these reasons.

Printers: Performance Printing, Smith Falls, Ontario

LE BULLETIN DE L'ACPU
ISSN 0007-7887

Rédacteur en chef: John H. Evans

Annonces et tirages: Lize Duhelme

Publié par l'Association canadienne des professeurs d'université, 294, rue Albert, suite 308, Ottawa, Ontario K1P 6E6 (613) 237-6885

Secrétaire général: Donald C. Savage

Copyright: L'Association canadienne des professeurs d'université. Il est interdit de reproduire des articles sans la permission de l'auteur et du Bulletin de l'ACPU. Les lecteurs sont invités à adresser des articles à la rédactrice, qui décline toute responsabilité à l'égard de textes qui sont endommagés ou égarés en cours de transmission par la poste. Tous les articles signés expriment les vues de l'auteur. Les Énonces de principes et les Directives de l'ACPU sont présentés comme tels.

Diffusion totale moyenne: 27 000. Le Bulletin de l'ACPU paraît 10 fois au cours de l'année universitaire. Le 1er de chaque mois de septembre à juin. Délai de réception des annonces: 13 jours ouvrables au moins avant la date de publication. Il ne sera pas accepté d'annulations après la date limite. Pour toute offre d'emploi, un délai minimum de 30 jours sera exigé entre la date de parution du journal et la date limite pour postuler le poste.

L'éditeur n'accepte pas d'annonces de postes d'administration ni d'enseignement qui restreignent les candidatures pour des raisons de race, d'origine raciale, de religion, de couleur, de sexe, d'âge, d'état civil, de situation familiale, ethniques, d'handicap, d'orientation sexuelle, d'origine sociale ou de convictions ou d'allaches politiques générales. L'ACPU s'attend à ce que tous les postes annoncés dans le Bulletin soient offerts aux hommes et aux femmes. Il incombe à l'établissement qui a l'intention de faire paraître une annonce restrictive de fournir à la rédactrice du Bulletin une déclaration énonçant ces raisons.

Imprimeur: Performance Printing, Smith Falls, Ontario.

Figure 1. The percentage loss reflects the reduction in the actual dollars that would have been received, had the reductions not been introduced, in comparison with the actual dollars which will be received now, and up to 1994-5.

The percentage loss is the same for Canada, any group of provinces and for each province. The loss which was equal to 2.9% of the EPF transfer for postsecondary education in 1983-4 is going to rise to about 32.0% by 1994-5. In real terms, as expressed by constant dollars, the actual losses amount to almost $11 billion between 1983-4 to 1994-5.

FURTHER REDUCTION POSSIBLE: THE ECONOMIC COUNCIL'S ESCALATOR FREEZE

In its 1989 Annual Review, the Economic Council of Canada (ECC) repeatedly stresses the importance of reducing the federal deficit. Among the options it considers, the Council gives greatest attention to "freezing" some areas of federal spending:

> Within the realm of what is controllable. . .suppose a two-year freeze (in nominal terms) were implemented in five areas of government spending, effective from 1 January 1990 to 31 December 1991. Normal expenditure growth would resume on 1 January 1992 in the affected spending categories. There would be no "catch up"—i.e. the reduction in spending. . .would not be recouped. . .For the purpose of our analysis, we chose the following areas as those being affected by the freeze: capital assistance to business; subsidies to business; transfer payment to the provinces; the indexing factor for family allowances; and the hiring of federal public servants. (We assumed that the provinces would respond to the cut by raising provincial personal income taxes.) (p 28)

To assess the effect that the two year EPF escalator freeze proposed by the ECC will have on federal funding for postsecondary education, the escalator is valued at zero in 1990-1 and 1991-2 for both the tax transfer and cash entitlement; a continued reduction in the escalator of 3% is assumed from 1992-3 to 1994-5.

Figure 2 shows the possible effect[1] of the ECC escalator freeze, in comparison to the escalator reductions already in effect since 1983-4, or as announced by the current Minister of Finance in 1986-7 and for 1990-1. In particular, "& 0% in 90-91 & 91-92" graphically illustrates the result of the proposed ECC "alternative" -- the freeze.

Table 3 provides the actual loss estimates arising from the 2% cut from 1986-7 to 1989-90, then the ECC freeze for two years, followed by the application of the Wilson budget of April 1989 for the last three years. Together, these will result in a cumulative loss of $8.9 billion dollars by 1994-5 for postsecondary education – an additional $2.1 billion over the reductions already implemented by the Conservative government or to be implemented by Bill C-33 in the spring of 1990, as shown previously in Table 1.

TABLE 1
IMPACT OF EPF CUTS
TWO % FROM 86-87 AND ONE % FROM 90-91

YEAR	EPF PER CAPITA WITHOUT CUTS	EPF PER CAPITA WITH CUTS OF 2% & 1%	CANADA POPULATION '000	TOTAL LOSS* '000	LOSS PSE ** '000
1986-87	$671.53	$659.07	25354.1	$315,940	$90,843
1987-88	$715.73	$689.27	25617.3	$677,902	$194,919
1988-89	$762.04	$720.08	25911.8	$1,087,271	$312,626
1989-90	$814.57	$755.31	26218.5	$1,553,563	$446,701
1990-91	$874.05 (e)	$787.81 (e)	26460.4 (e)	$2,281,969 (e)	$656,141 (e)
1991-92	$928.05 (e)	$812.85 (e)	26754.2 (e)	$3,082,172 (e)	$886,226 (e)
1992-93	$978.14 (e)	$832.34 (e)	27045.1 (e)	$3,943,366 (e)	$1,133,848 (e)
1993-94	$1,030.82 (e)	$852.19 (e)	27333.9 (e)	$4,882,622 (e)	$1,403,915 (e)
1994-95	$1,089.06 (e)	$874.77 (e)	27620.7 (e)	$5,918,757 (e)	$1,701,838 (e)
CUMULATIVE TOTAL 1986-87 TO 1994-95				$23,743,562 (e)	$6,827,058 (e)

SOURCE: For data from 1971-72 to 1989-90, Department of Finance, Established Programs Financing, First Adjusment to Advance, 1989-90; August 1989.
* — Total loss for all Established Programs Financing.
** — Loss for postsecondary part of EPF (28.75% of the total loss).
(e) — estimates.
Population estimate (1990-1994): Statistics Canada Projection # 3.
GNP estimate for 1989 assume growth of 6.94% per year; for 1990, of 5.85; for subsequent years, of 6.8% per year.
EPF PER CAPITA WITHOUT CUTS assumes growth equal to escalator used in the escalator used in the formula before 1986. Figures reported here reflect previous reductions from the 6 & 5% policy.
For more information, contact Robert Léger, CAUT, at 237-6885.

FIGURE 1/GRAPHIQUE 1
PERCENTAGE REDUCTION IN EPF TRANSFERS FOR PSE IN CANADA
RÉDUCTIONS DES TRANSFERTS F.P.E. POUR L'E.P.S. AU CANADA EN POURCENTAGE

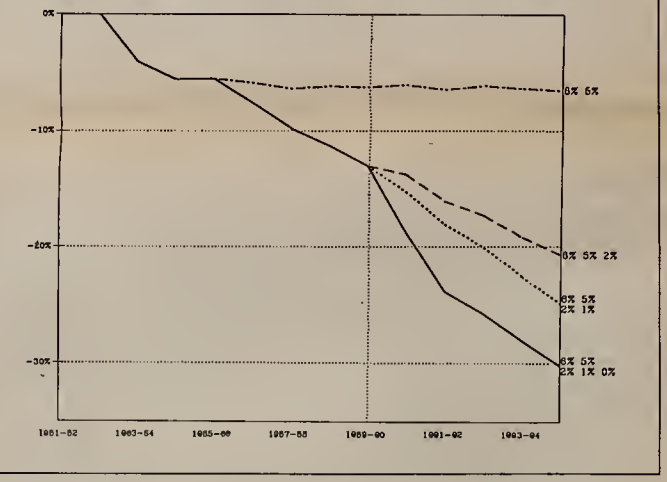


TABLE 2
IMPACT OF EPF CUTS ON POSTSECONDARY EDUCATION:
LOSS TO PSE CAUSED BY CUTS OF TWO % FROM 86-87 AND ONE % FROM 90-91

Year	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	CANADA
1986-87	$2,036	$454	$3,129	$2,545	$23,434	$32,654	$3,838	$3,620	$8,511	$10,352	$90,843
1987-88	$4,323	$969	$6,681	$5,420	$50,162	$70,496	$8,210	$7,729	$18,092	$22,256	$194,919
1988-89	$6,853	$1,554	$10,651	$8,618	$80,091	$113,726	$13,078	$12,219	$28,898	$36,000	$312,626
1989-90	$9,711	$2,218	$15,109	$12,242	$113,960	$163,041	$18,472	$17,157	$41,388	$52,060	$446,701
1990-91	$14,150	$3,259	$22,106	$17,886	$167,122	$240,571	$26,996	$24,947	$60,696	$77,206	$656,141
1991-92	$18,923	$4,395	$29,685	$23,985	$224,945	$325,796	$36,211	$33,293	$81,698	$105,089	$886,226
1992-93	$23,976	$5,615	$37,769	$30,475	$286,867	$418,035	$46,020	$42,098	$104,189	$135,527	$1,133,848
1993-94	$29,405	$6,945	$46,514	$37,480	$354,115	$519,203	$56,612	$51,526	$128,615	$169,181	$1,403,915
1994-95	$35,313	$8,410	$56,093	$45,137	$428,035	$631,443	$68,194	$61,753	$155,465	$206,800	$1,701,838
TOTAL	$144,689	$33,820	$227,736	$183,789	$1,728,731	$2,514,965	$277,633	$254,342	$627,551	$814,470	$6,827,058

SOURCE: For data from 1971-72 to 1989-90, Department of Finance, Established Programs Financing, First Adjusment to Advance, 1989-90; August 1989.
Population estimate (1990-1994) assume the following growth per year:

NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	CANADA
0.11%	0.95%	0.53%	0.39%	0.76%	1.38%	0.41%	-0.09%	0.76%	1.90%	1.05%

GNP estimates for 1989 & 1990 assume growth of 6.94% & 5.85% per year; for subsequent years, of 6.8% per year.
The loss for Canada includes the loss for the two territories.

President's message/Le mot de la présidente

Making them count

Enclosed in the Bulletin this month you will find three postcards, one each of which is addressed to the Prime Minister, the Leader of the Opposition and the Leader of the New Democratic Party in the House of Commons. The decision to initiate this campaign against the EPF reductions was unanimously endorsed by the CAUT Exective in December.

The lead article specially prepared for this month's Bulletin by CAUT staff — Robert Léger, Tim Stutt and Stella Cosentino — graphically describes the need for the campaign. As the tables and figures show, there is reason to be gravely concerned about the single greatest source for funding post-secondary education in Canada — funds provided by the federal goverment to each province through the Established Programs Financing (EPF) program.

University financing and EPF have long been a focus of CAUT's attention. At the end of August, our voices — and the voices of an increasing number of Canadians, including but not limited to university students and presidents — finally seemed to have been heard, when the Prime Minister spoke so warmly to a Progressive Conservative Convention of the importance of education, and the role of the social sciences and humanities in creating a distinctive culture. . .

CAUT was one of the first organisations to take note of that speech, endorsing much of it. In particular, we noted the theme of investing in the future through education and the Prime Minister's proposal to discuss education at the next First Ministers' meeting — CAUT has long held that the chronic underfunding plaguing Canadian universities for over a decade ought to be resolved at this level.

And so our disappointment was all the more keen when, in November, the First Ministers' meeting seemed to have none of the qualities necessary for this resolution. Disappointment was compounded by alarm, for the Prime Minister chose to open his remarks by referring favourably to the Economic Council of Canada's annual review, LEGACIES, and later in his speech appeared to endorse the review's proposed two-year freeze on five federal programs, including EPF.

Everyone familiar with the history of EPF knows that this program has not been without difficulties, and that some provinces share a considerable portion of the blame for the sorry state of university funding. Equally, however, everyone appreciates that this sort of unilateral announcement will not get universities in Canada any closer to a solution for their funding difficulties.

But this record should not deter us from action. No matter how much they may also deplore the roller-coaster budgetary effect induced by the practice, students of legislative cycles understand that governments use the early stage of their mandates to cut back, introducing all the budgetary bad news in the first two years.

In this sense, all of us can treat the Prime Minister's announcements as a simple challenge. Governments which rely on public opinion measures are conditioned to look for response to their proposals, especially those that are controversial. And it is quite simply up to us to respond — no-one else should be expected to do it on our behalf.

These are the reasons that the CAUT Executive decided to implement the post-card campaign. The timing is exactly right — Ministers of Finance are finalising their budgets across the country, and Michael Wilson doubtlessly is thinking about a new pair of shoes. The urgency is great — unless we respond, there is every likelihood that EPF will be even further eroded, and university funding for research, physical plant restoration and library acquistions will become more dismal.

But we should make no mistake about how high the stakes are in this campaign. If the Prime Minister's challenge exists, so does a very serious risk. Enough of us must respond to this campaign to make it worthwhile. Without a strong response, we may very well have been better off not to resort to this sort of campaign — the depth of our concern about EPF trends can be measured by our willingness to run the risk.

The last time CAUT resorted to the post-card campaign — in November and December, 1986, on the issue of research funding — the response was significant. This time, let our goal be to exceed the response we all achieved in 1986.

So, take a few moments to sign the cards and drop them in the mail. Speak

See "Count", page 9

Pamela Smith

Qu'on en tienne compte

Dans la livraison du *Bulletin* de ce mois-ci, vous trouverez trois cartes postales. Chacune a un destinataire particulier, en l'occurence le premier ministre, le chef de l'opposition et la chef du Nouveau parti démocratique à la Chambre des communes. Le Comité de direction de l'ACPU a approuvé à l'unanimité, en décembre, la décision d'entreprendre cette campagne contre les réductions imposées au FPE.

L'article de la première page, préparé spécialement pour le présent numéro par le personnel de l'ACPU (Tim Stutt, Robert Léger et Stella Cosentino), est étayé de graphiques qui illustrent le besoin de faire cette campagne. Comme le montrent les tableaux et les chiffres, il y a lieu de s'inquiéter sérieusement au sujet de la plus grande source de financement de l'enseignement postsecondaire au Canada, à savoir les crédits que le gouvernement verse à chaque province par l'entremise du programme de financement des programmes établis (FPE).

Depuis longtemps, l'ACPU concentre son attention sur le financement des universités et du FPE. A la fin d'août, il semble que nos doléances et celles d'un nombre de plus en plus grand de Canadiens, y compris des étudiants et des recteurs d'université mais ne s'y limitant pas, aient finalement été entendues alors que le premier ministre, devant une assemblée du Parti progressiste-conservateur, a parlé en termes chaleureux de l'éducation et du rôle des sciences sociales et humaines dans la création d'une culture distinctive.

L'ACPU fut l'un des premiers organismes à prendre note de l'allocution et à en approuver une grande partie. Nous avons remarqué, en particulier, l'idée d'investir dans l'avenir au moyen de l'éducation et la proposition du premier ministre de discuter de la question de l'éducation à la prochaine conférence des premiers ministres. L'ACPU soutient depuis longtemps qu'il faut régler à ce niveau le problème chronique du sous-financement qui mine les universités canadiennes depuis plus de dix ans.

Quelle ne fut pas notre vive déception de constater que la conférence de novembre des premiers ministres ne semblaient disposer d'aucune des qualités nécessaires pour résoudre le problème. A la déception s'est ajoutée l'inquiétude car le premier ministre a choisi de débuter son allocution en faisant référence, sur un ton favorable, à l'exposé annuel du Conseil économique du Canada intitulé *Patrimoines*. Plus loin dans son allocution, il a semblé approuver la proposition énoncée dans l'exposé visant à geler pendant deux ans cinq programmes fédéraux, dont celui du FPE.

Quiconque connaît l'historique du FPE sait que ce programme a connu sa part de problèmes et que certaines provinces sont dans une large mesure à blâmer pour la situation navrante du financement des universités. De même, tout le monde reconnaît cependant que ce genre d'annonce unilatérale ne rapprochera pas les universités canadiennes d'une solution à leurs problèmes de financement.

Toutefois, cette situation ne devrait pas nous empêcher d'agir. Peu importe à quel point ils peuvent aussi déplorer la pratique de jouer aux montagnes russes avec le budget, les observateurs de la scène politique comprennent que les gouvernements se servent des premières années de leur mandat pour effectuer des compressions. Ils présentent toutes les mauvaises nouvelles pendant les deux premières années.

En ce sens, nous pouvons considérer les annonces du premier ministre comme un simple défi. Les gouvernements qui se fient aux sondages d'opinion publique sont déterminés à chercher des réponses à leurs propositions, en particulier celles qui sont controversées. Et il n'en tient qu'à nous de réagir.

Voilà les raisons pour lesquelles le Comité de direction de l'ACPU a décidé de lancer la campagne de cartes postales. Le moment est très bien choisi: Les ministres des Finances d'un océan à l'autre mettent la dernière main à leur budget et Michael Wilson est sans doute en train de songer à s'acheter une nouvelle paire de souliers. L'urgence est grande. En effet, à moins que nous ne réagissions, il est fort probable que le FPE sera davantage réduit et que la situation du financement des universités pour la recherche, la restauration des installations et les acquisitions des bibliothèques s'assombrira.

Nous ne devrions pas nous méprendre sur l'importance des enjeux de cette campagne. Si le défi du premier ministre est bien réel, alors les risques le sont aussi et ils sont très graves. Pour que cette campagne en vaille la peine, il faut que nous soyons assez nombreux pour y répondre. Si la réponse n'est pas forte, il aurait mieux valu, alors, ne pas

Voir "Compte" à la page 9

The effect of inflation should not be overlooked in any discussion of the impact of these reductions on university funding. Figure 3 describes this effect by using the Consumer Price Index and expressing the cuts to EPF transfers in constant dollars to post-secondary education. It shows that the Economic Council "alternative" would produce a drastic drop in real terms of the EPF transfers for PSE.

ALARMIST SPECULATION?: EPF AND THE ECONOMIC COUNCIL OF CANADA

When evaluating the likelihood that EPF may be further reduced along the lines proposed by the Economic Council of Canada, as well as the effects this move would have on university funding, several factors should be considered.

In his opening remarks to the First Ministers' meeting on Novmeber 9, 1989, the Prime Minister began by quoting from the ECC review. Later in the same speech, he appeared to give notice of further possible reductions: "Federal transfers to provincial governments . . . are simply too large to be exempted from efforts to control our deficit."

The ECC's parenthetical note -- "we assumed that the provinces would respond . . ." -- should not be overlooked. Little in the history of EPF or in the current climate surrounding federal-provincial funding arrangements gives rise to such confidence when it comes to funding universities in Canada. The prospect that the provinces will replace — or, in some cases, even be able to replace -- funding lost to post-secondary education through EPF reductions seems remote.

Pamela Smith
Robert Léger
Tim Stutt

TABLE 3
IMPACT OF EPF CUT OF 2% AND REDUCING ESCALATOR TO ZERO FOR TWO YEARS

YEAR	EPF PER CAPITA BEFORE CUT OF 2%	EPF PER CAPITA WITH CUT OF 2% & FREEZE	CANADA POPULATION '000	TOTAL LOSS* '000	LOSS PSE ** '000
1986-87	$671.53	$659.07	25354.1	$315,940	$90,843
1987-88	$715.73	$689.27	25617.3	$677,902	$194,919
1988-89	$762.04	$720.08	25911.8	$1,087,271	$312,626
1989-90	$814.57	$755.31	26218.5	$1,553,563	$446,701
1990-91	$874.05 (e)	$755.31	26460.4 (e)	$3,141,845 (e)	$903,384 (e)
1991-92	$928.05 (e)	$755.31	26754.2 (e)	$4,621,455 (e)	$1,328,821 (e)
1992-93	$978.14 (e)	$773.42 (e)	27045.1 (e)	$5,536,695 (e)	$1,591,983 (e)
1993-94	$1,030.82 (e)	$791.87 (e)	27333.9 (e)	$6,531,371 (e)	$1,877,985 (e)
1994-95	$1,089.06 (e)	$812.85 (e)	27620.7 (e)	$7,628,956 (e)	$2,193,577 (e)
CUMULATIVE TOTAL 1986-87 TO 1994-95				$31,094,999 (e)	$8,940,838 (e)

SOURCE: For data from 1971-72 to 1989-90, Department of Finance, Established Programs Financing, First Adjusment to Advance, 1989-90; August 1989.
* — Total loss for all Established Programs Financing.
** — Loss for postsecondary part of EPF (28.75% of the total loss).
(e) — estimates.
Population estimate (1990-1994): Statistics Canada Projection # 3.
GNP estimate for 1989 assume growth of 6.94% per year; for 1990, of 5.85; for subsequent years, of 6.8% per year.
EPF PER CAPITA BEFORE CUT OF 2% assumes growth equal to escalator used in the formula before 1986. Figures reported here reflect reductions from the 6 + 5% policy.

FIGURE 2/GRAPHIQUE 2
COMULATIVE EFFECT OF PSE RÉDUCTIONS IN CANADA
L'EFFET COMULATIF DES RÉDUCTIONS DES TRANSFERTS F.P.E.
(Billions of dollars/milliards de dollars)

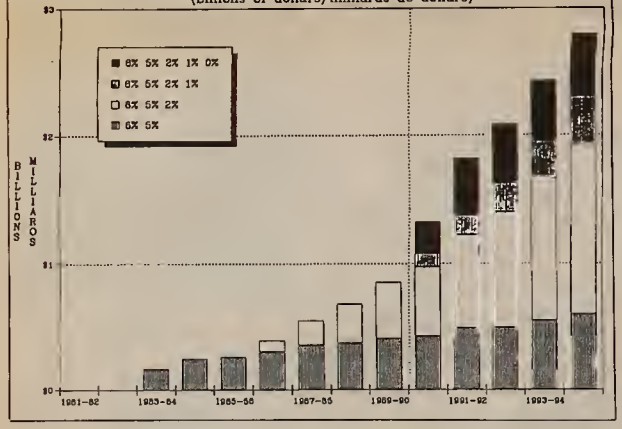
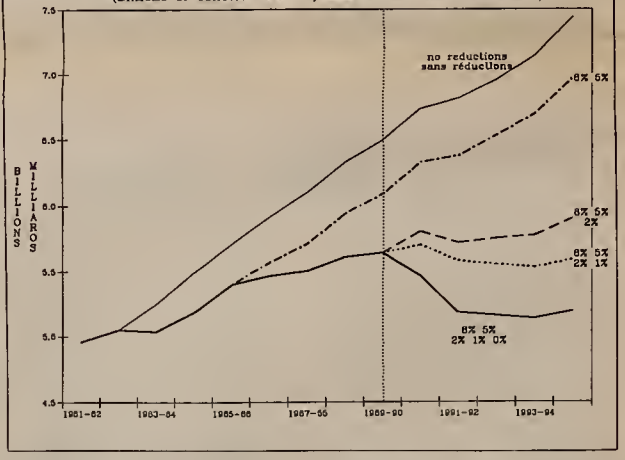


FIGURE 3
EFFECT OF REDUCTIONS IN EPF TRANSFERS FOR PSE IN CANADA
L'EFFET DES RÉDUCTIONS DES TRANSFERTS F.P.E. POUR L'E.P.S. AU CANADA

(Billions of constant dollars/milliards de dollars constants)



FPE

Suite de la page 1

tièrement fonction de la taille de la population qui varie d'une province à l'autre.

Total cumulatif de 1986-1987 à 1994-1995

L'effet cumulatif des réductions est évident et significatif. D'ici 1994-1995, l'effet combiné des réductions en vigueur ou annoncées par le gouvernement conservateur se soldera par une perte d'environ 6,8 milliards de dollars pour l'enseignement postsecondaire.

LES PERTES POUR CHAQUE PROVINCE

Les pertes au titre de l'enseignement postsecondaire pour chaque province sont aussi estimées et son présentées au Tableau 2. Les différences entre les provinces sont entièrement fonction de la taille de la population qui varie d'une province à l'autre.

Les estimations du PNB pour 1989 et 1990 supposent une croissance de 6,94 % et de 5,85 % par année; de 6,8 % pour les années subséquentes. Les pertes pour le Canada comprennent celles pour les deux territoires.

LES COMPRESSIONS ANTÉRIEURES

Les compressions illustrées aux tableaux 1 et 2 ont été imposées par le gouvernement conservateur. Il ne faut pas oublier, toutefois, que le gouvernement libéral a appliqué, en 1983-1984 et 1984-1985, le programme des 6 et 5 % au FPE, figeant ainsi le facteur de progression au titre de l'enseignement postsecondaire à 6 % en 1983-1984 et à 5 % en 1984-1985.

Les conséquences de *toutes* ces compressions imposées au financement des universités depuis 1983-1984 sont illustrées au graphique 1. Les pertes en pourcentage reflètent la réduction des sommes en dollars qui auraient été reçues si les compressions n'avaient pas été appliquées, par rapport aux dollars réels reçus maintenant et qui le seront jusqu'en 1994-1995.

Les pertes en pourcentage sont les mêmes pour le Canada, pour un groupe de provinces et pour chaque province. Les pertes qui équivalaient à 2,9 % des paiements de transfert au titre de l'enseignement postsecondaire en 1983-1984 vont augmenter à environ 32,0 % d'ici 1994-1995. En termes réels, comme l'expriment les dollars constants, les pertes réelles s'élèvent à presque 11 milliards de dollars entre 1983-1984 et 1994-1995.

D'autres réductions possibles: le gel du facteur de progression proposé par le Conseil économique

Dans son exposé annuel de 1989, le Conseil économique du Canada (CEC) a souligné à maintes reprises l'importance de réduire le déficit du fédéral. Parmi les possibilités qu'il envisage, le Conseil accorde une très grande attention au "gel" de certains secteurs de dépenses du fédéral:

(. . .) dans le domaine des dépenses contrôlables. Supposons que le gouvernement impose, dans cinq secteurs de dépenses, un gel de deux ans (en termes nominaux), du 1er février 1990 au 31 décembre 1991. La croissance normale des dépenses reprendrait le 1er janvier 1991 dans les catégories de dépenses visées. Il n'y aurait cependant pas de «rattrapage», c'est-à-dire qu'on ne reprendrait pas les compressions de dépenses (. . .) Pour les besoins de notre analyse, nous avons choisi d'imposer un gel dans les secteurs de dépenses suivants: aide à l'investissement dans les entreprises, subventions aux entreprises, paiements de péréquation aux provinces, indexation des allocations familiales et recrutement de fonctionnaires fédéraux. (Nous avons supposé que les provinces réagiraient au manque à gagner en haussant l'impôt provincial sur le revenu des particuliers.) (p.32)

Pour évaluer les conséquences du gel de

deux ans du facteur de progression du FPE proposé par le CEC sur le financement fédéral de l'enseignement postsecondaire, le facteur a une valeur zéro en 1990-1991 et 1991-1992, tant pour les transferts en impôt que pour les droits en espèces; on suppose une réduction continue du facteur de progression de 3 % de 1992-1993 à 1994-1995.

Le Graphique 2 illustre les conséquences possibles [1] du gel du facteur de progression proposé par le CEC, par rapport aux réductions déjà en vigueur depuis 1983-1984 ou annoncée par le ministre des Finances en 1986-1987 et pour 1990-1991. En particulier, "& 0 % en 90-91 & 91-92" illustre graphiquement le résultat de la "possibilité" proposée par le CEC, à savoir le gel.

Le Tableau 3 donne l'estimation des pertes réelles découlant des compressions de 2 % de 1986-1987 à 1989-1990, ensuite le gel de deux ans du CEC, suivis de l'application des compressions annoncées dans le budget de Wilson en avril 1989 pour les trois dernières années. Ces chiffres combinés totaliseront des pertes cumulatives de 8,9 milliards de dollars d'ici 1994-1995 pour l'enseignement postsecondaire, soit un ajout de 2,1 milliards de dollars aux réductions déjà mises en application grâce au projet de loi C-33, comme l'a montré le Tableau.

Les estimations du PNB pour 1989 supposent une croissance de 6,94% par année; de 5,85% pour 1990; de 6,8% par année pour les années subséquentes.

Il ne faut pas négliger les conséquences de l'inflation lorsque l'on discute de l'effet de ces réductions sur le financement des universités. Le Graphique 3 illustre ces conséquences à l'aide de l'Indice des prix à la consommation et exprime les compressions effectuées aux paiements de transfert en dollars constants au titre de l'enseignement postsecondaire. Les chiffres montrent que la "possibilité" du CEC provoquera une baisse dramatique en termes réels.

DES SUPPOSITIONS ALARMMISTES? LE FPE ET LE CONSEIL ÉCONOMIQUE DU CANADA

Lorsque l'on évalue la possibilté que le FPE puisse subir d'autres compressions semblables à celles proposées par le Conseil économique du Canada ainsi que les conséquences de cette mesure sur le financement des universités, il faut envisager plusieurs

TABLEAU 1
Conséquences des réductions du FPE
2 % en 86-87 et 1 % en 90-91

Année	FPE par habitant sans réducations	FPE par habitant avec réductions de 2 % & 1 %	Population du Canada '000	Perte totale * '000	Perte EPS** '000
1986-87	671,53 $	659,07 $	25 354,1	315,940 $	90,843 $
1987-88	715,73 $	689,27 $	25 617,3	677,902 $	194,919 $
1988-89	762,04 $	720,08 $	25 911,8	1,087,271 $	312,626 $
1989-90	814,57 $	755,31 $	26 218,5	1 553,563 $	446,701 $
1990-91	874,05 $ (e)	787,81 $ (e)	26 460,4 (e)	2 281,969 $ (e)	656,141 $ (e)
1991-92	928,05 $ (e)	812,85 $ (e)	26 754,2 (e)	3 082,172 $ (e)	886,226 $ (e)
1992-93	978,14 $ (e)	832,34 $ (e)	27 045,1 (e)	3 943,366 $ (e)	1 133,848 $ (e)
1993-94	1 030,82 $ (e)	852,19 $ (e)	27 333,9 (e)	4 882,622 $ (e)	1 403,915 $ (e)
1994-95	1 089,06 $ (e)	874,77 $ (e)	27 620,7 (e)	5 918,757 $ (e)	1 701,838 $ (e)

Total cumulatif de 1986-1987 à 1994-1995
Source: Pour les données de 1971-1971 à 1989-1990, Ministère des Finances, Le financement des programmes établis, Premier rajustement au calcul des avances, 1989-1990, août 1989
* — Pertes totales pour tout le financement des programmes établis.
** — Pertes pour la partie du FPE relative à l'enseignement postsecondaire (28,75 % des pertes totales).
(e) — estimations.
L'estimation démographique (1990-1994): Prévision # 3 de Statistique Canada.
Les estimations supposent une croissance du PNB de 6,94 % par année pour 1989; pour 1990, de 5,85 %; pour les années subséquentes, de 6,8 % par année.
Le FPE par habitant sans réductions suppose une croissance égale au facteur de progression utilisé dans la formule avant 1986. Les chiffres donnés ici reflètent des réductions antérieures découlant de la politique des 6 et 5 %.
Pour obtenir plus de renseignements, communiquer avec Robert Léger, à l'ACPU, au (613) 237-6885.

TABLEAU 2
Effet des réductions du FPE sur l'enseignement postsecondaire
Pertes de l'EPS causées par les réductions de 2 % de 86-87 et de 1 % de 90-91

Année	T-N	I-P-E	N-E	N-B	Qué.	Ont.	Man.	Sask.	Alt.	C-B	CANADA
1986-87	2,036 $	454 $	3,129 $	2,545 $	23,434 $	32,654 $	3,838 $	3,620 $	8,511 $	10,352 $	90,843 $ $
1987-88	4,323 $	969 $	6,681 $	5,420 $	50,162 $	70,496 $	8,210 $	7,729 $	18,092 $	22,256 $	194,919 $
1988-89	6,853 $	1,554 $	10,651 $	8,618 $	80,091 $	113,726 $	13,078 $	12,219 $	28,898 $	36,000 $	312,626 $
1989-90	9,711 $	2,218 $	15,109 $	12,242 $	113,960 $	163,041 $	18,472 $	17,157 $	41,388 $	52,060 $	446,701 $
1990-91	14,150 $	3,259 $	22,106 $	17,886 $	167,122 $	240,571 $	26,996 $	24,947 $	60,696 $	77,206 $	656,141 $
1991-92	18,923 $	4,395 $	29,685 $	23,985 $	224,945 $	325,796 $	36,211 $	33,293 $	81,698 $	105,089 $	886,226 $
1992-93	23,976 $	5,615 $	37,769 $	30,475 $	286,867 $	418,035 $	46,020 $	42,098 $	104,189 $	135,527 $	1 133,848 $
1993-94	29,405 $	6,945 $	46,514 $	37,480 $	354,115 $	519,203 $	56,612 $	51,526 $	128,615 $	169,181 $	1 403,915 $
1994-95	35,313 $	8,410 $	56,093 $	45,137 $	428,035 $	631,443 $	68,194 $	61,753 $	155,465 $	206,800 $	1 701,838 $
TOTAL	144,689 $	33,820 $	227,736 $	183,789 $	1 728,731 $	2 514,965 $	277,633 $	254,342 $	627,551 $	814,470 $	6 827,058 $

SOURCE: Pour les données de 1971-1972 à 1989-1990, Ministère des Finances, Le financement des programmes établis, Premier rajustement au calcul des avances, 1989-1990; Août 1989.
Les estimations démographiques (1990-1994) supposent la croissance suivante par année:

T-N	I-P-E	N-E	N-B	Qué.	Ont.	Man.	Sask.	Alt.	C-B	Canada
0.11%	0.95%	0.53%	0.39%	0.76%	1.38%	0.41%	-0.09%	0.76%	1.90%	1.05%

Les estimations du PNB pour 1989 et 1990 supposent une croissance de 6,94% et de 5,85% par année; de 6,8% pour les années subséquences. Les pertes pour le Canada comprennent celles pour les deux territoires.

FIGURE 1/GRAPHIQUE 1
PERCENTAGE REDUCTION IN EPF TRANSFERS FOR PSE IN CANADA
RÉDUCTIONS DES TRANSFERTS F.P.E. POUR L'E.P.S. AU CANADA EN POURCENTAGE

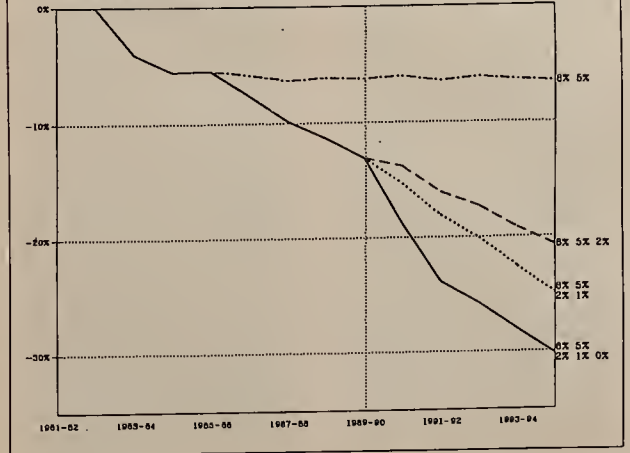
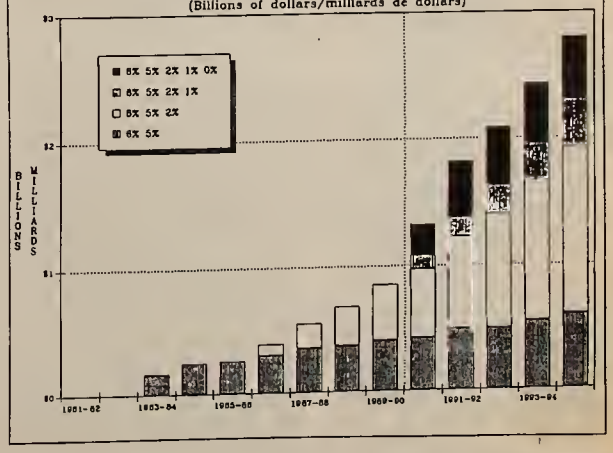


FIGURE 2/GRAPHIQUE 2
COMULATIVE EFFECT OF PSE RÉDUCTIONS IN CANADA
L'EFFET COMULATIF DES RÉDUCTIONS DES TRANSFERTS F.P.E.

(Billions of dollars/milliards de dollars)



facteurs.

A l'ouverture de la conférence des premiers ministres le 9 novembre 1989, le premier ministre a débuté son allocution en citant l'exposé du CEC. Plus loin, au cours de la même allocution, il a semblé annoncer d'autres réductions possibles en déclarant que les transferts fédéraux aux gouvernemnts provinciaux étaient tout simplement trop importants pour qu'ils soient exemptés du contrôle du déficit.

Il ne faut pas négliger la note entre parenthèses du CEC "Nous avons supposé que les provinces réagiraient (. . .)". Il y a peu de choses dans l'histoire du FPE ou dans l'état actuel des relations fédérales-provinciales en matière de financement des universités qui suscitent une telle confiance lorsque vient le temps de financer les universités au Canada. Elle semble bien loin la perspective que les provinces remplaceront, ou dans certains cas, seront même capables de remplacer les crédits perdus au titre de l'enseignement postsecondaire à cause des compressions imposées au FPE.

Pamela Smith
Robert Léger
Tim Sluit

TABLEAU 3
Effets des compressions de 2% sur le FPE et de la réduction du facteur à zéro pendant deux ans

Année	FPE par habitant avant les comp. de 2 %	FPE par habitant avec les comp. de 2 % et le gel	Population du Canada '000	Pertes totales* '000	Pertes de l'EPS** '000
1986-87	671,53 $	659,07 $	25 354,1	315 940 $	90 843 $
1987-88	715,73 $	689,27 $	25 617,3	677 902 $	194 919 $
1988-89	762,04 $	720,08 $	25 911,8	1 087 271 $	312 626 $
1989-90	814,57 $	755,31 $	26 218,5	1 553 563 $	446 701 $
1990-91	874,05 $ (e)	755,31 $	26 460,4 (e)	3 141 845 $ (e)	903 384 $ (e)
1991-92	928,05 $ (e)	755,31 $	26 754,2 (e)	4 621 455 $ (e)	1 328,821 $ (e)
1992-93	978,14 $ (e)	773,42 $ (e)	27 045,1 (e)	5 536,695 $ (e)	1 591,983 $ (e)
1993-94	1 030,82 $ (e)	791,87 $ (e)	27 333,9 (e)	6 531,371 $ (e)	1 877,985 $ (e)
1994-95	1 089,06 $ (e)	812,85 $ (e)	27 620,7 (e)	7 628,956 $ (e)	2 193,577 $ (e)

TOTAL CUMULATIF DE 1986-1987 A 1994-1995

SOURCE: Pour les données de 1971-1972 à 1989-1990, Ministère des Finances, Le financement des programmes établis, Premier rajustement au calcul des avances, 1989-1990; Août 1989.

* — Pertes totales pour tout le Financement des programmes établis.
** — Pertes pour la partie du FPE relative au secteur postsecondaire (28,75 % des pertes totales).
(e) — estimations.
L'estimation démographique (1990-1994) Prévision # 3 de Statistique Canada

CAUT responds to the latest developments on the GST

The effect of the proposed GST continues to be a topic on which CAUT makes representations to the government. There have been two developments which concern CAUT since the Association appeared before the House of Commons Standing Committee on Finance. The Standing Committee reported, with the major recommendation that the rate of the tax be lowered from 9 to 7%, and the government accepted that recommendation and introduced to the House a response which included changes in its proposals in order that the revenue lost in lowering the rate could be recovered through other means.

One of the proposals made, and now announced by Mr. de Cotret, President of the Treasury Board, is the imposition of a 3% "processing fee" to all student loan applications under the Canada Student Loans programme, effective August 1, 1991.

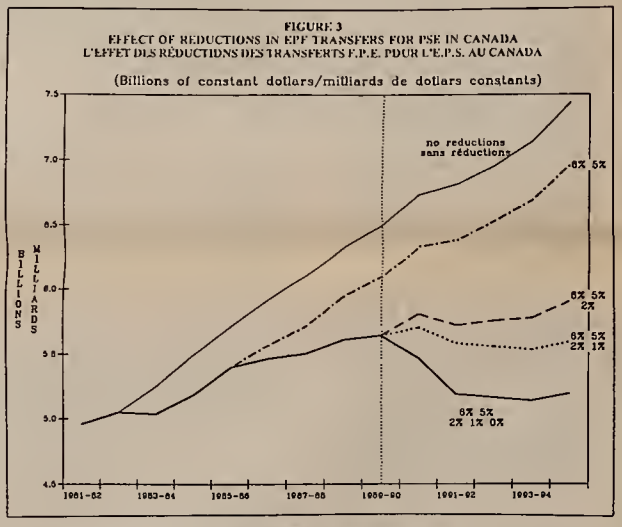
The President of CAUT, Pamela Smith, wrote to Mr. de Cotret to object to this action. She pointed out that the imposition of the fee had been adopted as one of a series of measures to counteract the loss of revenue arising from the decision to reduce the GST from 9 to 7%. They had been introduced as part of "cost reduction measures" for federal expenditures. She continued, "It is fundamentally misleading to treat the processing fee on student loans as part of the federal government's "cost reduction" package. The real effect of the fee will be indistinguishable from that of a tax. Rather than a genuine "cost reduction" measure, the Treasury Board has simply proposed an alternative tax increase."

One of the disturbing features of the justification given by Mr. de Cotret is that it is fundamentally at odds with the one given by the Secretary of State, Mr. Gerry Weiner, when he answered a question in the House of Commons. Mr. Weiner indicated that it was being proposed ". . .to help offset some of the costs of the defaults which are now running very high." This justification does not stand examination. How is it that a fee for all applicants for a loan will address the problem of subsequent default on repayment commitments?

The letter pointed out that there would clearly be regressive effects of this tax. "First of all, the new "tax" will be borne by a group least equipped to deal with an additional tax — students seeking access to post-secondary education." The second regressive outcome includes a basic unfairness. Most of the expenses for students, the major exception being books, will be tax-free or tax-exempt under the GST. However, ". . .students of limited means who apply for a loan to cover the costs of these items will have an indirect tax imposed upon them, through the "processing fee", while others who do not have to borrow will obtain tuition and most of the basic necessities on a wholly tax-free or tax-exempt basis." Those who have to borrow most heavily will also be double taxed when they spend money on those items which are going to bear the 7% tax, for example transport and clothing. The final regressive feature which CAUT points out is that the more you need to borrow the larger will be the amount of the processing fee that will have to be paid: " The greater the loan, the greater the processing fee. It seems unquestionably evident that those students whose loans are greatest are those whose means are most limited. Student loans vary inversely with the ability to pay."

Ms. Smith also argued that there was evidence that students from families with limited incomes were least likely to pursue post-secondary education. Further, women have a harder time self-financing their education because they earn less than their male counterparts.

FIGURE 3
EFFECT OF REDUCTIONS IN EPF TRANSFERS FOR PSE IN CANADA
L'EFFET DES RÉDUCTIONS DES TRANSFERTS F.P.E. POUR L'E.P.S. AU CANADA



In the final part of the letter, the President noted that "Both the unrelieved application of the GST to books an supplies required for post-secondary education and the processing fee announced by the Treasury Board are in conflict with your government's intention to make the Goods and Services Tax as fair as possible. Finally, she urged Mr. de Cotret ". . . to withdraw the proposed processing fee. . ." and to ". . . implement an exemption to the Goods and Services tax for texts and supplies used by students."

The President's letter has been one part of the communication with the government on GST. CAUT has also written a response to the report of the Standing Committee on Finance and to the Technical Notes tabled by the Minister of Finance following the report. Naturally, this response goes over the arguments about the effects of GST on students. But it also expands on other topics with which CAUT has difficulty.

Relief from application of the GST to university courses is not clear in the bill. The response states, "CAUT accepts the assurance of the Department of Finance given to the Finance Committee that "tax-exempt" status is intended to apply to any course offered for credit, but urges adoption of the recommendation of the Finance Committee to make this clear in the legislation." CAUT raised concern about the lack of "tax- exempt" status for courses that were offered for the purposes of occupational and professional training and upgrading outside of any diploma or degree programme. "Such courses" it was argued,"may be offered on a non-credit basis because it makes it easier to adapt a course to the particular needs of employers without programme accreditation." The question arises in the proposed legislation whether only those professional courses accredited by a provincial regulatory body or prescribed by provincial legislation will be tax exempt.

See "CAUT", page 10

The Librarians Committee column

The Librarians Committee held its fall meeting in Ottawa November 17 and 18, 1989. A short discussion of the highlights follows. Two surveys of interest to librarians were reviewed and discussed—the Librarians' Salary Survey, and the Retirement Survey for Librarians. The Librarians Salary Survey, which contains two sections—one dealing with salaries and the other with rank classification descriptions—is a biennial project directed by Rosalind Riseborough and Robert Moore, the Secretary of the Librarians Committee. The second part of the survey was presented to the Committee and discussed at the meeting. The Committee has decided to assist in the soliciting of this valuable data by liaising with the CAUT unit responsible for its collection. The Committee also reviewed the data Ruth Leslie of the University of Windsor, has collected for the Librarians' Retirement Survey, and is looking forward to the findings she will present to the March meeting.

The Committee has requested that the CAUT Council amend the Committee's terms of reference by deleting a sentence which has caused some confusion about the eligibility of candidates. The matter will be on the CAUT Council agenda in February.

Members of The Librarians Committee discussed the issues involved in the problem of journal cutbacks in academic libraries, and decided that an analysis of the financial problems resulting in such cutbacks would be an appropriate measure for the Committee to undertake. Marc Richard was appointed to represent the Librarians Committee on the Committee established to study the problem of journal cutbacks. The proposed revisions to the CAUT Guidelines on Ethics were discussed, and the Committee agreed that librarians should be integrated into the guidelines. At the request of the Committee Nora Robins and Carole Marley will examine other librarian-oriented ethics documents, and John Murchie will prepare a draft document before the February meeting of the CAUT Council. The Librarians Committee continues to monitor developments in copyright legislation, and will consider this matter further at the spring meeting. The Committee has decided to update the contact network of librarians annually, through the presidents of local associations. Discussion of the librarians conference, to be held November 23-25, 1990, was the order of the day for November 18.

* * *

THE ACADEMIC PARTNERSHIP CONFERENCE

The Librarians Committee perceives the conference to be a means of disseminating information to both librarian and faculty members of CAUT. The committee anticipates that local associations will cover the expenses of members wishing to attend.

The theme of the conference, "the fostering of academic partnerships", is emphasized in the preliminary agenda. The conference will open Friday evening, November 23 with the keynote speaker and a reception, and will end at noon on Sunday, November 24. Plenary sessions and discussion groups will be held both days. The plenary sessions will deal with the topics of workload, research, performance appraisal, management style, and emerging issues, while discussion groups will debate gender, retirement, professional development, faculty and academic status, the place of librarians in faculty contracts, and other subjects pertinent to librarians in the academic environment.

* * *

THE LIBRARIANS CAUCUS

The Person Chairing the Librarians Committee represents the Committee at CAUT Council meetings, and traditionally holds a librarians caucus, beginning at 7:30 a.m. prior to the nine o'clock Sunday morning Council meeting. The caucus, which provides a forum for discussion for CAUT members, assists in the dissemination of information concerning current issues of importance to librarians, and despite the early hour, the caucus is well attended. At the Fall Council Meeting, caucus discussion was centred on faculty contracts and the position of librarians within those contracts.

* * *

RESEARCH RELEASE TIME FOR LIBRARIANS AN UPDATE

The librarians at Memorial University in St. John's Newfoundland enjoy very flexible release time provisions in their collective agreement. They have four weeks per year which can be taken in a block or as individual weeks, days, or hours. The release time may be accumulated to a maximum of eight weeks, and may be combined with vacation time. A librarian's request for release time must be approved by the University Librarian, and to date no one has experienced difficulty obtaining the time requested. Dorothy Milne, of Memorial, has shared this information with the Librarians Committee. If other librarians would like to share similar information, please contact Eileen Goltz, Laurentian University Library, Ramsey Lake Road, Sudbury, Ontario, P3E 2C6, or Robert Moore at the CAUT office, Ottawa.

* * *

ELECTION TIME!

New members for the Librarians Committee will be elected by the CAUT

See "Librarians", page 9

Chronique du Comité des bibliothécaires

par Eileen Goltz, présidente

Le Comité des bibliothécaires a tenu sa réunion d'automne à Ottawa, les 17 et 18 novembre 1989. Voici un bref compte rendu des faits saillants. Les membres ont examiné deux enquêtes qui intéressent les bibliothécaires et en ont discuté. Il s'agit de l'enquête sur les traitements des bibliothécaires et l'enquête sur la retraite des bibliothécaires. La première enquête comprend deux sections, l'une qui traite des salaires et l'autre des descriptions de la classification selon le rang. Cette enquête est un projet bisannuel dirigé par Robert Moore, le secrétaire du Comité des bibliothécaires. Le deuxième volet a été soumis au comité qui en a discuté à la réunion. Le comité a décidé d'aider dans la sollicitation de ces précieux renseignements en assurant une liaison avec la section de l'ACPU responsable de les rassembler. Le comité a également étudié les données que Ruth Leslie de l'Université de Windsor a rassemblées pour l'enquête sur la retraite des bibliothécaires et attend avec intérêt ses conclusions qu'elle présentera à la réunion de mars.

Le comité a demandé que le Conseil de l'ACPU modifie son mandat en supprimant une phrase qui cause une certaine confusion au sujet de l'admissibilité des candidats. La question sera à l'ordre du jour de l'assemblée du Conseil de l'ACPU en février. Les membres du Comité des bibliothécaires ont discuté des questions que pose le problème des réductions d'achat de revues savantes dans les bibliothèques universitaires. Ils ont décidé que le comité, en analysant les problèmes financiers découlant de ces compressions, prenait une mesure adéquate. Marc Richard a été nommé pour représenter le Comité des bibliothécaires au comité créé en vue d'étudier le problème des réductions d'achat des revues savantes. Les membres se sont penchés sur les révisions proposées aux lignes directrices de l'ACPU sur l'éthique et ont convenu que les bibliothécaires devaient être compris dans ces lignes directrices. A la demande du comité, Nora Robins et Carole Marley étudieront d'autres documents portant sur la déontologie des bibliothécaires. John Murchie rédigera un document provisoire avant l'assemblée de février du Conseil de l'ACPU. Le Comité des bibliothécaires continue de surveiller la situation en ce qui concerne la loi sur le droit d'auteur et approfondira la question à la réunion du printemps. Le comité a décidé de mettre à jour chaque année le réseau de personnes-ressources des bibliothécaires par l'entremise des présidents des associations locales. La discussion sur le colloque des bibliothécaires, devant se tenir du 23 au 25 novembre 1990, était à l'ordre du jour du 18 novembre.

* * *

Le colloque sur le partenariat universitaire

Le Comité des bibliothécaires considère le colloque comme un moyen de diffuser de l'information tant aux bibliothécaires qu'aux membres de l'ACPU. Le comité prévoit que les associations locales assumeront les dépenses des membres désirant y assister.

Le thème du colloque, "Promouvoir le partenariat universitaire", est souligné dans le programme préliminaire. Le colloque débutera le vendredi soir 23 novembre par l'allocution d'un conférencier invité et une réception et se terminera le dimanche 24 novembre à midi. Il y aura pendant les deux jours des séances plénières et des discussions de groupe. Pendant les plénières, on traitera de la tâche, de la recherche, de l'évaluation du rendement, du style de gestion, de questions nouvelles. Dans les groupes, on discutera de questions relatives aux sexes, de la retraite, du perfectionnement professionnel, des professeurs et du statut universitaire, de la place des bibliothécaires dans les contrats des professeurs et d'autres sujets qui intéressent les bibliothécaires travaillant dans le milieu universitaire.

Le caucus des bibliothécaires

La personne qui préside le Comité des bibliothécaires représente ce dernier aux assemblées du Conseil de l'ACPU et anime généralement un caucus des bibliothécaires à partir de 7 h 30, avant que le Conseil reprenne la réunion à 9 h le dimanche. Le caucus, qui permet aux membres de l'ACPU de discuter, aide à diffuser des renseignements sur des questions actuelles qui revêtent un caractère important pour les bibliothécaires. Un bon nombre de délégués y assistent malgré l'heure hâtive. A l'assemblée d'octobre du Conseil, le caucus a orienté ses discussions surtout sur les contrats des professeurs et la position des bibliothécaires dans ces contrats.

* * *

Dégagement pour les bibliothécaires en vue d'effectuer de la recherche Mise à jour

Les bibliothécaires de l'Université Memorial, à St-Jean, Terre-Neuve, jouissent de dispositions dans leur convention collective qui prévoient du temps de dégagement très souple. En effet, les bibliothécaires disposent de quatre semaines par année et peuvent les prendre tout à la fois ou en terme de semaines, de jours et d'heures. Le temps de dégagement peut s'accumuler, jusqu'à concurrence de huit semaines, et peut se combiner à des vacances. Le ou la bibliothécaire en chef de l'université doit approuver une demande de dégagement. Jusqu'à maintenant, personne n'a eu de la difficulté à obtenir le temps de dégagement demandé. Dorothy Milne, de l'Université Memorial, a donné ces renseignements au Comité des bibliothécaires. Si d'autres biblio-

Voir "Bibliothécaires" à la page 9

Academic Freedom & Tenure Column

In 1985, Rosalie Tung filed a complaint against the University of Pennsylvania with the U.S. Equal Employment Opportunity Commission. Ms. Tung, a Chinese American, had been denied tenure. She made her complaint under Title VII of the Civil Rights Act of 1964, which was extended to educational institutions in 1972, and prohibits employment discrimination based on race, sex, national origin or religion.

In support of her allegation of discrimination, Ms. Tung claimed that she was at least as well qualified as five male colleagues who had recently been awarded tenure. Pursuing its investigation the commission sought from the university the evaluations of Ms. Tung and the five men. The university refused, a subpoena was issued, district and appeals courts in Philadelphia ordered compliance, but the University appealed to the Supreme Court of the United States.

In its argument the university did not claim an absolute right not to disclose the material, but it did say that in order to protect the interests of academic freedom, the Government should demonstrate a "special need" for the files. The university was supported by the American Association of University Professors.

Last month, the U.S. Supreme Court, in a unanimous decision, rejected the university's appeal. All that was needed, it said, was to show that the information was relevant to the investigation. Justice Harry A. Blackmun wrote: "The costs that ensue from disclosure . . . constitute only one side of the balance . . . the costs associated with discrimination in institutions of higher learning are very substantial. Few would indeed deny that ferreting out this kind of invidious discrimination is a great if not compelling governmental interest."

The U.S. Supreme Court decision is clearly based on the view that there are overriding interests which must supersede any claim of confidentiality. As Justice Blackmun wrote further: "If there is a 'smoking gun' to be found that demonstrates discrimination in tenure decisions, it is likely to be tucked away in peer review files."

It is indeed difficult to understand why fair and reasonable procedures for appealing negative decisions with respect to tenure, promotion or any other academic status matter do not include provision for full access to all documents, and indeed any non-documentary information, that may have been used in arriving at the decision. If you don't know the information used by the decision-makers how can you contest the fairness and reasonableness of their conclusion?

An interesting point arises with respect to negative decisions which do not meet certain tests. Some collective agreements now provide access to documents needed for the resolution of appeals or grievances, recognizing no doubt that the courts will in any case order such access in due course so that nothing is served by secrecy; but this is not guaranteed if the availability of the appeal or grievance procedure has been circumscribed. For example, the parties sometimes agree that no appeal is available in certain circumstances, as when there is concurrence among all the committees and administrators considering a status decision. If this is due to false or misleading information or arguable opinion, faculty members may well be deprived of the opportunity to correct the error or contradict the opinion, since they have no access to documents regarded as confidential, and that access may only be available as part of the grievance or appeal process.

Furthermore, it is not at all unusual for the cloak of secrecy to completely enshroud evaluative documents when the outcome is favorable to the faculty member. Here of course, there is little if any likelihood of grievance or appeal. But what if, notwithstanding the favorable outcome, documents containing inaccuracies and unfairness form part of the dossier? Ought not a faculty member have the right to know this, and to rebut the inaccuracies and contest the opinion, given that the documents will remain in the files and their contents repose in the memories of those who have read them. Furthermore, is it not important to know that a particular source whose knowledge and opinion has been thought to be reliable is at least questionable? Indeed, would not all good academics admit that an opinion can only be that? And which of us dare claim that he or she has never made a mistake?

The routine argument against more open processes is that without the assurance of confidentiality referees will not speak the truth, and will be less willing to provide considered opinions. The American air was thick with such comments from university administrators following the U.S. high court's decision. If you believe some of the spokespersons, candor and frankness are about to depart the groves of academe. It seems unlikely, however, that the process will be seriously impaired if made more open. On the contrary, one suspects that denied the comfort of secrecy, careless

See "Academic", page 9

Chronique du Comité de la liberté universitaire et de la permanence de l'emploi

En 1985, Rosalie Tung a déposé une plainte auprès de la U.S. Equal Employment Opportunity Commission contre l'Université de la Pennsylvanie. Mme Tung, Américaine d'origine chinoise, s'est vue refuser la permanence. Elle a fondé sa plainte sur le chapitre VII de la loi sur les droits civils (Civil Rights Act) de 1964, laquelle a été rendue applicable aux établissements d'enseignement en 1972 et interdit la discrimination dans l'emploi fondée sur la race, le sexe, l'origine ethnique ou la religion.

Pour appuyer son allégation de discrimination, Mme Tung a soutenu qu'elle était au moins aussi qualifiée que ses cinq collègues masculins à qui on avait récemment accordé la permanence. Lors de son enquête, la commission a demandé à l'université les évaluations de Mme Tung et des cinq hommes. L'administration a refusé, un subpoena fut délivré, les cours de district et d'appel de Philadelphie ont ordonné à l'université de remettre les évaluations mais celle-ci en a appelé à la Cour suprême des Etats-Unis.

L'université, dans sa plaidoirie, n'a pas prétendu à un droit absolu de ne pas divulguer des évaluations. Cependant, elle a déclaré que, dans le but de protéger les intérêts de la liberté universitaire, le gouvernement devait prouver qu'il avait "particulièrement besoin" de consulter les dossiers. L'université avait l'appui de l'American Association of University Professors.

La Cour suprême des Etats-Unis a rendu le mois dernier une décision unanime et a rejeté l'appel de l'université. D'après le jugement, tout ce qu'il fallait prouver était que les renseignements étaient pertinents à l'enquête. Selon le juge Harry A. Blackmun, les conséquences découlant de la divulgation n'étaient qu'un côté de la médaille. Les conséquences de la discrimination dans les établissements d'enseignement supérieur sont considérables. En effet, peu de personnes nieraient que le gouvernement a le plus grand intérêt, moralement et politiquement, à voir ce genre de discrimination blessante exposée au grand jour.

De toute évidence, le jugement de la cour suprême se fonde sur le point de vue qu'il existe des intérêts qui ont prépondérance sur toute prétention à la confidentialité. Comme l'a écrit le juge Blackmun plus loin, si des signes laissent croire à de la discrimination possible dans les décisions relatives à la permanence, cela risque d'être dissimulé dans les dossiers des évaluations par les collègues. Il n'y a pas de fumée sans feu.

Il est difficile en effet de comprendre pourquoi des procédures justes et raisonnables pour en appeler de décisions négatives relatives à la permanence, à la promotion ou autres affaires universitaires ne prévoient pas de dispositions permettant l'accès total à tous les documents, et de fait aux sources non documentaires de renseignement, qui ont pu fonder la décision. Si vous ne connaissez pas l'information utilisée par les personnes qui prennent les décisions, comment pouvez-vous contester la justesse et le caractère raisonnable de leurs conclusions?

Les décisions négatives qui ne respectent pas certains critères soulèvent un point intéressant. Certaines conventions collectives prévoient maintenant l'accès à des documents nécessaires au règlement d'appels ou de griefs, reconnaissant sans l'ombre d'un doute que les tribunaux en ordonneront de toute façon l'accès en temps opportun afin que rien ne reste confidentiel. Toutefois, cet accès n'est pas garanti lorsque la procédure d'appel ou de grief a été soumise à des limites. Ainsi, il arrive parfois que des parties conviennent qu'il n'existe dans certaines circonstances aucune procédure d'appel, comme lorsque tous les comités et les administrateurs examinant une décision relative à un statut sont d'accord. Si cette situation est attribuable à des renseignements faux ou trompeurs ou à des opinions discutables, il se peut fort bien que les professeurs se voient privés de la chance de corriger les erreurs ou de contredire ces opinions puisqu'ils n'ont pas accès aux documents considérés comme confidentiels et que cela n'est possible qu'en vertu du processus d'appel ou de règlement de grief.

De plus, il n'est pas du tout inhabituel de cacher sous le voile du secret des documents d'évaluation lorsque les conclusions sont en faveur du professeur ou de la professeure en question. Dans ce cas, les possibilités de griefs ou d'appel, en supposant même qu'il y en ait, sont bien sûr presque nulles. Mais qu'arrive-t-il, en dépit des conclusions favorables, si des documents inexacts et injustes font partie du dossier? Les professeurs ne devraient-ils pas avoir le droit d'être mis au courant de cette situation, de réfuter les inexactitudes et de contester les opinions consignées, étant donné que les documents demeurent dans les dossiers et que les personnes qui les ont lus ont leur contenu en mémoire. En outre, n'est-il pas important de savoir qu'une source particulière dont les connaissances et l'opinion étaient considérées comme fiables est à tout le moins discutable? De fait, est-ce que tous les bons universitaires n'admettraient pas qu'une opinion ne demeure qu'une opinion? Et qui d'entre nous oserait prétendre qu'il n'a jamais com-

Voir "Chronique" à la page 9

Academic
Continued from page 8

and irrational judgment would be less likely, and thus the opinions obtained would likely be more rather than less valuable. Justice Blackmun's comment on this argument was somewhat sardonic. "Not all academics," he wrote, "will hesitate to stand up and be counted when they evaluate their peers."

It is indeed difficult to resist the conclusion, with respect to personal files, that there is, or ought to be, an absolute right for the person who is the subject of the file to know its contents. She or he may reasonably wish that the contents of the file be kept confidential from others except those with a legitimate claim to know them, but that is different from using the argument of confidentiality to shield information which can place reputation and career in jeopardy.

With respect to the claim that academic freedom confers the right to maintain the secrecy of documents in the face of their requirement by an outside body, the Equal Employment Opportunity Commission, Justice Blackmun's decision is forceful. He points out that other cases cited by the University of Pennsylvania, in which the Supreme Court had upheld academic freedom, involved the attempt "to control or direct the content of the speech engaged in by the university or those affiliated with it." Further, he argued, the university was asking the Court "to recognize an expanded right of academic freedom to protect confidential peer review materials from disclosure." This the Court was not willing to do.

As for the argument that the university had a right to "determine for itself on academic grounds who may teach," this said Justice Blackmun was not at issue, provided only that the university did not seek to use the discriminatory criteria that were proscribed under Title VII.

Put another way, what the U.S. Supreme Court seems to be saying is that there are limits to institutional autonomy. Justice Blackmun's decision implies that the Court would not allow the argument that institutional rules, such as in this case the rule of confidentiality of documents, are necessarily protected by what is at the core of academic freedom. It is what we do as teachers and researchers that must be protected from interference.

Rosalie Tung is now Winsconsin Distinguished Professor and Director of the International Business Centre at the University of Wisconsin, with tenure.

Alan Andrews
Chair
AF&T Committee

Chronique
Suite de la page 8

mis d'erreur?

Selon l'argument habituellement avancé contre des procédures plus ouvertes, les personnes qui ont servi de référence ne diront pas la vérite et auront encore moins envie d'émettre une opinion réfléchie si on ne leur assure pas la confidentialité. A la suite de la décision de la Cour suprême des Etats-Unis, des commentaires de ce genre venant d'administrateurs d'universités émanaient de partout dans ce pays. A en croire certains des porte-paroles, la collectivité universitaire est en train de perdre sa candeur et sa franchise. Il semble improbable, cependant, que le processus soit sérieusement affaibli s'il devient plus ouvert. Au contraire, on peut penser qu'en refusant le retranchement dans la confidentialité, on risque moins d'avoir des jugements négligeants et irraisonnés et que les opinions obtenues, par conséquent, seront plus susceptibles d'être valables. Le juge Blackmun a commenté cet argument sur un ton quelque peu sardonique. Selon lui ce ne seront pas tous les universitaires qui hésiteront à se lever et à être comptés lorsqu'ils évaluent leurs collègues.

De fait, il est difficile de s'empêcher de conclure, dans le cas des dossiers personnels, que la personne faisant l'objet de l'évaluation a ou doit avoir le droit absolu de connaître le contenu de son dossier. Elle peut souhaiter, ce qui est raisonnable, que le contenu du dossier demeure confidentiel, à l'abri d'autres personnes, sauf de celles qui ont un motif légitime d'en prendre connaissance. Cette situation diffère toutefois de celle où l'on prétend se servir de la confidentialité pour dissimuler des renseignements qui peuvent mettre une réputation et une carrière en péril.

En ce qui concerne la prétention selon laquelle la liberté universitaire confère le droit de garder confidentiels des documents à l'encontre d'un organisme externe, en l'occurrence la Equal Employement Opportunity Commission, qui demande de les consulter, la décision du juge Blackmun est bien étoffée. Le juge souligne que d'autres causes citées par l'Université de Pennsylvanie, dans lesquelles la Cour suprême avait confirmé le principe de la liberté universitaire, ont donné lieu à des tentatives de contrôler ou de diriger le contenu du discours tenu par l'université ou par ceux qui y sont affiliés. Il soutient, de plus, que l'université demandait au tribunal de reconnaître un droit élargi à la liberté universitaire afin d'empêcher la divulgation de documents confidentiels ayant servi à des évaluations par les pairs. Cela, le tribunal n'était pas disposé à le faire.

Le droit que l'université disait avoir de déterminer elle-même, pour des motifs universitaires, qui pouvaient enseigner n'était pas en jeu, d'après le juge, à la seule condition que l'université n'ait pas cherché à se servir des critères discriminatoires proscrits en vertu du chapitre VII.

En d'autres termes, la Cour suprême des Etats-Unis semblent vouloir dire que l'autonomie des établissements d'enseignement est limitée. La décision du juge Blackmun laisse entendre que la Cour n'acceptera pas l'argument selon lequel les règles des établissements d'enseignement, notamment la règle de la confidentialité des documents, sont nécessairement protégées par ce qui est au centre de la liberté universitaire. C'est ce que nous faisons en tant qu'enseignants et chercheurs qui doit être à l'abri des ingérences.

Rosalie Tung est maintenant un professeur émérite de l'Université du Wisconsin et directrice du International Business Centre de la même université. On lui a octroyé la permanence.

Alan Andrews, président

Count
Continued from page 3

to your colleagues and make sure they haven't overlooked them. Assist your association to do whatever is needed to make everyone aware of the challenge and the risks we face in the campaign. Make the time to write your provincial First Minister and Minister of Finance, as well. If the response is strong, the effect of the few moments each of us spends will be immeasurable.

The message of the cards is simple, but utterly sensible, and the real investment legacies for Canada and each province are represented by it. Let them count.

Compte
Suite de la page 3

recourir à ce genre de camapagne. On peut mesurer à quel point nous nous préoccupons sérieusement du FPE par notre volonté à courir le risque.

La dernière fois que l'ACPU a eu recours à la campagne de cartes-postales, soit en novembre et décembre 1986, pour la question du financement de la recherche, la réaction fut considérable. Cette fois-ci, dépassons les objectifs que nous avons tous atteints en 1986.

Par conséquent, veuillez prendre quelques minutes pour signer les cartes postales et les poster. Parlez-en à vos collègues et assurez-vous qu'ils ne les ont pas oubliées. Aidez votre association à faire tout ce qu'il est nécessaire pour sensibliser chacun au défi et aux risques auxquels nous faisons face dans cette campagne. Prenez aussi le temps d'écrire à votre premier ministre et au ministre des Finances de votre province. Si la réponse est forte, les conséquences des quelques instants que chacun aura consacré aux cartes seront incommensurables.

Le message des cartes est simple mais touche une corde très sensible. Il représente en outre un véritable investissement dont hérite le Canada et chacune des provinces. Qu'elles aient du poids.

Librarians
Continued from page 7

Council at the May meeting. Those wishing to serve on the Committee must be nominated by their local associations, and their nomination and curriculum vitae forwarded, through Robert Moore at the CAUT office, to the Librarians Committee. After reviewing the documents, the Committee makes its recommendations to the CAUT Council, and the Council elects the members. This year, two members will be elected.

Eileen Goltz, Person Chairing

Bibliothécaires
Suite de la page 7

thécaires aimeraient échanger des renseignements semblables, ils sont priés de communiquer avec Eileen Goltz, Laurentian University Library, Ramnsey Lake Road, Sudbury, Ontario, P3E. 2C6, ou avec Robert Moore, au secrétariat de l'ACPU, à Ottawa.

* * *

C'est le temps des élections!

De nouveaux membres seront élus au Comité des bibliothécaires par le Conseil de l'ACPU à l'assemblée de mai. Les personnes qui souhaiteraient siéger au comité doivent être proposées par leur association locale. Il faut ensuite qu'elles transmettent au Comité des bibliothécaires, par l'entremise de Robert Moore, du secrétariat de l'ACPU, leur mise en candidature et leur curriculum vitae. Après avoir étudié les documents, le comité fait ses recommandations au Conseil de l'ACPU et ce dernier élit les membres. Cette année, deux membres seront élus.

Eileen Goltz, présidente

Cette femme a semé, vu pousser et mangé

ses propres légumes grâce aux programmes agricoles de

l'USC Canada

Envoyez votre don à:
USC Canada, 56 Sparks, Ottawa, K1P 5B1
Veuillez trouver ci-inclus ma contribution de _____ $
(Nous acceptons les chèques post-dates)
Nom _____
Adresse _____
Code postal _____
Organisation charitable canadienne no 006-4758-09-10
Fondé en 1945 par Lotta Hitschmanova, C.C.

Sexual harassment in education: the 19th century Canadian perspective

Feminists often mistakenly believe that 20th century battles to eliminate sexism from the field of education and learning are unprecedented. We are often unaware of the repetitiveness of the debate, and the circularity of events. In the course of research for a book on women and law in 19th century Canada, I stumbled across the following records from our Canadian Parliament.

In 1882, an Ontario politician named John Charlton introduced a bill into the all-male House of Commons which would have criminalized certain forms of sexual harassment and assault against women. Commonly known as "Charlton's Seduction Bill", it raised a storm of controversy both within and without the walls of Parliament. It was eventually passed in 1886, after it had been shorn of much of its substance.

One of the key parts excised from the bill before enactment dealt with sexual relations between teachers and students. As originally proposed, Charlton wanted to criminalize this conduct. Speaking in the House, he said that "teachers having peculiarly intimate relations with their pupils, it was proper to incorporate in the Bill a clause making the seduction of a pupil by a teacher a criminal offence." Charlton purported to speak on behalf of "thousands of ladies" on whose behalf he presented petitions urging swift passage of the bill.

The actual provision read as follows:

> Any person who is a superintendent, tutor, or teacher in a private or public school, or other public institution of learning attended by females, or who is instructor of any female in music, or any branch of learning of art, who has illicit intercourse at any time or place with any female under his instruction, or attending such school or institution during the term of his engagement as superintendent, tutor, instructor, or teacher, shall be guilty of a misdemeanor, and shall be punishable. . .(by a maximum term of) two years in a penitentiary. . .[1]

Interestingly, in the late 19th century it was seen as eminently sensible to confine the crime to female victims alone. There was no pretence at gender-neutrality, since Victorian men and women maintained a pervasive ideology that there were natural differences between the sexes. There was no skirting around the issue here. What Charlton and his supporters meant to confront was the coercive sexuality exhibited by males toward females.

The reaction from male teachers was remarkably quick and decisive. In April of 1883, they called an emergency meeting in Toronto, and passed a unanimous resolution to protest the bill. The Toronto press covered the meeting, noting that the "estimable class of the community, the teachers, very justly express their objection to the slur cast upon them by that remarkable piece of Pharisaic legislation."[2]

The teachers then wrote to various political leaders to express their extreme dissatisfaction. The bill would tend "to inflict grievous injury on the country, by lessening the respect of the community towards a class of men occupying a most responsible and honourable position." If passed, they claimed, "a flagrant injustice will be done to the teachers by subjecting them to the constant suspicion of their fellow-citizens."[3]

The legislators were all too eager to fall into line. The Hon. Sir Alexander Campbell, Minister of Justice, rose to address the Senate, unequivocally opposing the proposed measure. He professed outrage over the aspersions cast upon the moral character of the teaching profession:

> One teacher says he has practised his profession for 57 years and never known a case of the kind referred to in this clause. Does any member of this House know a cause for treating teachers in a different manner from other subjects of Her Majesty? Are they more loose in their morals than lawyers, clergymen or other classes of society? I do not think they are.
>
> Whoever drew this Bill has possibly pre-supposed that because of the relations existing between pupil and teacher, one is necessarily of mature age and the other of tender years and therefore advantage may be taken by the teacher to seduce his pupil. So far as we know, that is not the case. The Bill does not limit the offence to occasions when the pupil is under the control and influence of the teacher, but says it may take place at any time and without reference to the ages of the parties.
>
> A music teacher may have a pupil of his own age or older; they may meet at any time or place and if any offence of this kind is committed he is liable to punishment which does not apply to other subjects of Her Majesty. It would be very wrong and unjust to impose upon any class of the community such legislation.[4]

The Hon. Mr. O'Donohue was equally apopletic:

> I feel that that clause must be extremely offensive to a body of the most cultivated men in the country, and while they are so selected, no reasons and no statistics are given for such a selection. . . .Why then should the body of teachers -- that body who from their very youth are trained for the very purpose of educating the youth of our country -- why offer them a gratuitous offence such as no body of men could silently endure?[5]

Perhaps the funniest comment of all was offered by the Hon. Mr. Flint, who threatened that the passage of such a bill would deplete the teaching ranks entirely. "If this Bill became law", he thundered, "I believe it would be difficult to find a man who would be willing to become a teacher, and those whose business is teaching would feel so thoroughly disgusted at such invidious legislation, that they would seek some other calling."[6]

In vain did the few supporters of the provision try to defend their position. Senator Vidal tentatively ventured to suggest that "the intention of the author of this Bill was simply to point out that where, in virtue of such a relationship subsisting between (teacher and student), a person is placed in a position where he may acquire great power and influence over any woman, and where this is taken advantage of, it shall be called and punished as a misdemeanor."

The flurry of outrage, the arch defensiveness of the teaching profession, and the marked sympathy with which their pleas were heard by the male politicians soon combined to put an end to the initiative. Noting sadly that the clause had never been "aimed at the good teachers, at those who had never been guilty of the offence, but at those who abused their privileges and trust as teachers", John Charlton withdrew the proposed legislation in 1884.

Constance Backhouse

1 Hansard Parliamentary Debates v. 1 (1883) 221-2; v. 1 (1884) 142.
2 Debates Senate (1883) 261-4.
3 Debates Senate (1883) 261-2, 264.
4 Debates Senate (1883) 259-60.
5 Debates Senate (1883) 263.
6 Debates Senate (1883) 267.

CAUT

Continued from page 6

The response to the Minister of Finance also deals with the issues associated with taxing the housing and real property which universities may own. The Finance Committee recommended that there be no rebate of the tax to public sector organization for taxes paid on real property. CAUT counters the rationale of the committee — that this would lead to a competitive inequity between public and private sectors — in pointing out that universities enter property arrangements in order to pursue their educational goals, not to be property dealers.

The legislative process has ignored the treatment of research in the application of the tax. The response notes, "Nothing in the Department of Finances's proposals indicates that research may qualify for an exemption. It is conceivable, therefore, that any funded research might be considered a taxable supply. It may very well be possible to persuade private enterprise to increase its budget for research in the realization that the added cost of the goods and services tax will be offset by input tax credits government and non-profit research funding organizations will not have the same opportunity to offset the impact of the tax with input tax credits." There are a number of matters that are not clear in the application of the GST. "What is really needed," the response claims, ". . . is for the Department of Finance to reveal clearly how it intends that research would be treated for the purpose of the goods and services tax so that its approach can be analyzed and sensibly commented upon."

In discussing points raised in the minority report of the Finance Committee the issue of more general tax changes is raised CAUT supports the view, quoted from report that "..the central principle should be that funds originally intended for the provision of these services should not be reduced indirectly by changes in the tax system."

Clearly the subject of the GST will continue to be carefully studied. Its potential for deleterious effects on students and the universities is apparent from these two documents.

"TO SYMBOLIZE THE HOPES OF ALL OF US" REQUEST FOR DONATIONS FROM THE CANADIAN TRIBUTE TO HUMAN RIGHTS

CAUT has been asked to raise $5,000 from its members to assist with the building of a monument symbolizing Canadians' commitment to human rights. A variety of organizations like CAUT have been asked to contribute, and the Canadian Teachers' Federation has already met their commitment of $5,000.

To be located on one of Ottawa's busiest thoroughfares, the monument was designed by the winner of a nationwide design competition, Melvin Charney.

Total cost of the project is under $750,000. The appeal for funds is attracting contributions from hamlets and cities across Canada — including Punnichy, Saskatchewan; Ripo, Quebec; and Nackawic, New Brunswick.

Donations should be made payable to the non-profit registered charity — The Canadian Tribute to Human Rights — and forwarded to the attention of: Mr. Gordon Piché, c/o CAUT, 308 - 294 Albert St., Ottawa, Ontario K1P 6E6.

If the goal of $5,000 is achieved — which amounts to $0.20 per member — CAUT will be recognized as a major benefactor, along with CTF and others, on a plaque beside the monument.

The thorny problem of sessionals

The issue of sessionals in Quebec universities is a pressing concern as much for the institutions themselves as for the ministère de l'Enseignement supérieur et de la Science and the university milieu in general. The Conseil des universités recently organized a press conference to issue a pubic statement on this subject. This important document warrants analysis and discussion because it sheds light on the scope of the phenomenon of sessionals, on its complexity, and on its links with the very development of universities in the province of Quebec. Finding the solution to the many problems encountered with respect to sessionals is a daunting challenge. . .

Any discussion on this issue first requires agreement on what exactly a sessional is, because Quebec universities do not always give the term the same meaning. The Conseil proposes the following definition: "A sessional is a person who teaches at a university without belonging to the regular academic staff. Institutions define the role and the status of their sessionals in a way which clearly establishes these employees as a secondary resource. Sessionals are hired essentially to perform teaching duties. More particularly, they prepare, update and present courses, prepare teaching material, supervise and evaluate students as well as establish grades. Thus defined, the job of sessionals excludes the research and community service components associated with career professors." Moreover, the Conseil states that sessionals, when unionized, fall into a relatively standardized occupational group throughout the universities, but that a slightly greater degree of diversity in the hiring procedures and designations used to identify sessionals must be expected at Concordia and McGill.

Numbers

In the Université du Québec network, at the Université de Sherbrooke and at the École des Hautes Études Commerciales, sessionals perform approximately 50% of all teaching; at Concordia, Polytechnique, the Université de Montréal (including its faculty of Continuing Education), approximately 40%; at Laval, Bishop's and McGill, 25% or less. For the Conseil, therefore, sessionals can no longer be called a secondary resource; we must accept that sessionals are as numerous and actually even more numerous than career professors in the entire Quebec university system (7,800 sessionals and 8,000 career professors; and interestingly, these figures do not include sessionals in the faculties of medicine because of the very specific status of sessionals in those faculties, which can only be considered to that of other sessionals with difficulty, whereas the higher number for professors includes the professors of medicine.) The growth in the numbers of sessionals was felt most at the beginning of the 1970's, a trend found basically in all of North America. Indeed, to understand the full scope of the sessional phenomenon, one must read the document produced by the Conseil des universités in detail; in this article, only major trends will be discussed: sessionals teach mostly at the undergraduate level and are clearly greater in number in the most recently founded universities; they are also greater in number in the Social Sciences and in Business Administration than in the Pure and Applied Sciences.

A complex reality

The study conducted by the Conseil des universités is very revealing not only because it measures the scope of the sessional phenomenon, but also because it illustrates its complexity by drawing attention to a certain number of fundamental distinctions within the category itself. There are in fact several types of sessionals: 45% approximately are said to be "traditional" sessionals, i.e. they hold another job and come to the University to give specialized instruction relating to that job; 14% are graduate students who are pursuing their studies while teaching; 20% are free-lancers who perform other activities aside from teaching, and 11% are so-called "intensive" sessionals, that is to say for whom lecturing is the principal occupation. These last two categories are made up of what the Conseil calls "structural" sessionals: this group is in fact the most problematic because it is in the most precarious position and is therefore the most vulnerable.

The stakes at the university and union levels

All these data, and many more, contained in the Conseil's document, warrant analysis because unions and university associations will no doubt be called on to take a position in the near future, on this very complex issue and on which a "me-myself-and-I" attitude on the part of professional groups would come across as absurd if the basic problem of deteriorating teaching quality, was not focused upon. Through their various groups, sessionals assert, and rightly so, that governments bear a very real part of the responsibility for this deterioration because of their systematic policy of under-financing universities. In this area, moreover, unions and professors' associations are on the same wavelength. The Conseil des universités has adopted a very moderate and, ultimately, a somewhat specious position on this issue by stating that ". . .the links between the issue of sessionals and that of university financing are complex and not quite as linear as they might be perceived at first glance. In fact, there is no systematic link between the degree of under-financing of each of the universities, the size of their regular professoriate and the number of sessionals they have, even if such a link becomes clearer during assessments of the relative situation in each discipline. In fact, analysis might even prompt one to reverse the causality link currently put forward between under-financing and the use of sessionals. Indeed, by hiring massive numbers of sessionals in high-volume sectors, relatively low unit costs can be achieved, and these in turn, as they become the basis for financing standards, bring about a downward shift in government subsidies. This, the Conseil states, causes certain people to say that the hiring of sessionals might be as much a cause as a consequence of under-financing". This is interesting yet relatively unfair when one considers the particularly low pay rate of sessionals and if one can easily imagine that the Ministry, which holds the purse strings, cannot ignore the massive use of such cheap and easily manageable labour. This is how, when the time comes to settle accounts and provide universities with what they require to ensure quality instruction, there is no hesitation, on the part of the government, in ignoring reality and, as a result, defying fundamental logic.

But what will happen when the Ministry adopts concrete measures concerning sessionals? For the time being, discussion between professors and sessionals goes on locally on occasion, but it is hoped that something more can be done, if only formal dialogue at the meeting table.

The solutions

The Conseil des universités appears to favour, firstly better integration of sessionals into academic life at various institutions as well as better planning of teaching load assignments; however, it does not in any way favour the establishment of a particular status for sessionals. For the Conseil, future solutions must include a net reduction in the proportion of teaching duties performed by sessionals. Their presence in such large numbers must be explained, however, by social choices which have been made in the province of Quebec, according to the Conseil. These choices have favoured flexible teaching formats to meet the immediate needs of a so-called non traditional clientele, which attends university to obtain extra training while on the job for instance. Universities have, therefore, evolved to serve this clientele and have often had to respond very quickly to needs which themselves were changing. One must also consider the fact that the province of Quebec sought to decentralize post-secondary education and, to this end, was forced to increase teaching contingents considerably, without creating positions, and, in any case, without the pool of Quebec graduates being large enough to allow this. Experience has proven that Quebec did not quite have the means to provide for its choices or that, in any case, all the financial resources necessary to ensure the desired access to post-secondary education were not provided. Today, action is required to rectify this situation: increase the quality of instruction, revamp its organization, create new positions, all this without causing sessionals, who have contributed significantly to the development of universities, to be the first victims of such restructuring. . .This is a weighty challenge, which, as a well-known adage goes, seems much too important to be left in the hands of university administrations.

Véronique Dassas
FAPUQ

(this is a translation of an article that originally appeared in Nouvelles Universitaires in December 1989)

COLLECTIVE BARGAINING WORKSHOP AND CONFERENCE
At the Far Hills Inn, Val Morin, Quebec
from Saturday, June 16 to Wednesday, June 20, 1990

The annual Collective Bargaining Workshop and Conference, sponsored by the CAUT Collective Bargaining Cooperative will be held from Saturday evening, June 16, to Wednesday noon, June 20.

This conference is specifically directed at the novice participating in the collective bargaining process and therefore offers skill-building workshops in contract proposal writing, in across-the-table negotiations, grievance and arbitration procedure, mediation and conciliation experience, as well as discussions and seminars on special issues, pension, salaries, COLA clauses, and Media handling.

Participants will be assigned to small teams under the guidance of experienced negotiators. All workshops and simulation exercises will be conducted in either an English or French milieu.

Accommodation, gourmet meals and leisure facilities (swimming pool-indoor and outdoor-tennis courts, snooker tables, etc.) will be provided by the Far Hills Inn. The price of accommodation will be $104/person per night single occupancy and $89/person per night double occupancy. For non-members of the CAUT Collective Bargaining Cooperative there will be a registration fee of $400.

Associations are advised that Labour Canada makes grants available in support of sending participants to this conference. Apply early! Further information is obtainable from the CAUT Collective Bargaining Cooperative office.

Since the number of participants has been limited to the first forty applicants, it is advisable to register early - before May 15, 1990.

The conference program, and registration form will be available at the CAUT Collective Bargaining Cooperative Board meeting and CAUT Council meeting in February 1990.

L'épineux problème des chargés de cours

La question des chargés de cours dans les universités québécoises est à l'ordre du jour tant dans les institutions elles-mêmes qu'au ministère de l'Enseignement supérieur et de la Science et dans le monde universitaire en général. Récemment, le Conseil des universités organisait une conférence de presse et rendait public un avis sur la question. Cet important document mérite d'être analysé et commenté car il met en lumière, chiffres à l'appui, l'ampleur du phénomène des chargés de cours, sa complexité et ses liens avec le développement-même des universités au Québec. Les solutions qu'on devra trouver aux multiples problèmes qui se posent par rapport aux chargés de cours sont loin d'être évidentes. . .

Il faut d'abord s'entendre sur le terme même de chargé de cours qui n'est pas utilisé de façon uniforme dans les universités québécoises. Le Conseil propose la définition suivante: "Un 'chargé de cours' est une personne qui enseigne à l'université sans faire partie du corps professoral régulier. Les établissements définissent de rôle et le statut de leur personnel chargé de cours d'une manière qui établit clairement qu'il s'agit là d'une ressource d'apoint (...) un chargé de cours est essentiellement engagé pour accomplir une tâche d'enseignement. De façon plus détaillée, cette tâche comprend la préparation, la mise à jour et la dispensation du cours, la préparation de matériel didactique, l'encadrement et l'évaluation des étudiants ainsi que la révision des notes. Ainsi définie, la tâche d'un chargé de cours exclut les dimensions recherche et services à la collectivité que l'on retrouve chez les professeurs de carrière." Par ailleurs, le Conseil précise que le terme de chargé de cours correspond à une catégorie d'emploi relativement standardisée sourtout dans les universités où les chargés de cours sont syndiqués, mais qu'"il faut s'attendre à un peu plus de diversité dans les modalités d'embauche et les appellations utilisées pour désigner le personnel chargé de cours à Concordia et McGill."

Le nombre

Dans le réseau de l'Université du Québec, à l'université de Sherbrooke et à l'Ecole des Hautes Etudes Commerciales, les chargés de cours assument autour de 50% des tâches d'enseignement; à Concordia, Polytechnique, l'université de Montréal (si on comprend la Faculté d'éducation permanente), environ 40%; à Laval, Bishop's et McGill, 25% et moins. Pour le Conseil des universités on ne peut donc plus parler de main d'oeuvre d'appoint, il faut convenir que les chargés de cours sont aussi nombreux que les professeurs de carrière dans l'ensemble des universités québécoises (7 800 chargés de cours et 8 000 professeurs de carrière, mais ces chiffres ne comprennent pas les chargés de cours des facultés de médecine qui ont un statut très particulier et difficilement assimilable à celui des autres, tandis que le nombre cité plus haut pour les professeurs inclut les professeurs de médecine). C'est au début des années 70 que l'accroissement du nombre des chargés de cours se fait particulièrement sentir, et cela représente vraisemblablement une tendance que l'on retrouve dans toute l'Amérique du Nord. Il faut lire en détail le document du Conseil des universités pour comprendre l'ampleur exacte du phénomène des chargés de cours, et leur répartition dans les divers établissements, on retiendra seulement ici les tendances majeures: les chargés de cours sont nettement plus nombreux dans les universités les plus récemment fondées, plus nombreux en sciences sociales et humaînes et en administration qu'en sciences pures et appliquées, et surtout présents au premier cycle.

Une réalité complexe

L'enquête du Conseil des universités est très instructive non seulement parce qu'elle fait mesurer l'ampleur du phénomène des chargés de cours, mais également parce qu'elle en montre la complexité, en faisant intervenir un certain nombre de distinctions fondamentales à l'intérieur même de cette catégorie. Il faut en effet distinguer plusieurs types de chargés de cours. On peut estimer que 45% d'entre eux sont des chargés de cours dits "traditionnels", c'est-á-dire qu'ils occupent un emploi par ailleurs et qu'ils viennent à l'université donner un enseignement spécialisé relié à cet emploi, 14% sont des étudiants diplômés qui poursuivent leurs études tout en enseignant, 20% sont des pigistes qui ont d'autres activités que l'enseignement et 11% sont des chargés de cours dits intensifs, dont c'est l'activité principale, le métier. Ces deux dernières catégories forment ce que le Conseil appelle les chargés de cours "structurels": ce sont eux, d'ailleurs, qui posent les problèmes les plus importants puisque ce sont eux qui ont la position la plus précaire et qui sont donc les plus vulnérables.

Enjeux universitaires, enjeux syndicaux

Toutes ces données et bien d'autres, contenues dans le document du Conseil, méritent analyse, car les syndicats et associations universitaires auront sans doute dans un avenir proche à prendre position dans un dossier qui est loin d'être simple et où il serait absurde de voir s'affronter les corporatismes, sans arriver à considérer le problème de fond qui est la dévaluation de la qualité de l'enseignement. Les chargés de cours, par le biais de leurs regroupements, affirment que les gouvernements ont une part de responsabilité très réelle dans cette dévaluation, par leur politique systématique de sous-financement des universités, et on ne saurait leur donner tort. Lá-dessus d'ailleurs, syndicats et associations de professeurs tiennent à peu près le même discours. Le Conseil des universités adopte sur cette question une position extrêmement modérée et, à la limite, un peu spécieuse: ". . .les liens qui unissent le dossier des chargés de cours á celui du financement des universités sont complexes et moins linéaires qu'on pourrait le croire à première vue. En effet, il n'existe pas de lien systématique entre le degré de sous-financement de chacune des universités, le nombre de ses professeurs réguliers et le nombre de ses chargés de cours, même si un tel lien peut être plus facilement mis en évidence quand on procède à un examen de la situation relative des secteurs disciplinaires. L'analyse invite même à envisager la réversibilité du lien de causalité couramment établi entre le sous-financement et l'utilisation des chargés de cours. C'est que, en recourant massivement aux chargés de cours dans des secteurs à forte fréquentation, on réussit à atteindre des coûts unitaires relativement bas qui, à leur tout, dès lors qu'ils servent de base aux normes de financement, entraînent un financement gouvernemental pondéré à la baisse. Cela fait dire à certains que l'embauche de chargés de cours est peut-être autant une cause qu'une conséquence d'un financement insuffisant." Intéressant à savoir, mais relativement inique quand on connaît le niveau de rémunération particulièrement bas des chargés de cours, et que l'on imagine sans peine que le Ministère, bailleur de fonds, ne peut ignorer l'utilisation massive de cette main-d'oeuvre à bon marché et corvéable á souhait. Comme quoi, quand il s'agit de faire les comptes et de verser au universités ce qui leur revient pour assurer un enseignement de qualité, on n'hésite devant aucun gauchissement de la réalité et en l'occurence, aussi, de la plus banale logique.

Mais que se passera-t-il quand le Ministère adoptera des mesures concrètes qui concerneront les chargés de cours? Pour le moment la discussion entre professeurs et chargés de cours se fait localement à l'occasion, mais ne peut-on pas espérer mieux, ne serait qu'une table de concertation?

Les solutions

Le Conseil des universités semble favoriser dans un premier temps une meilleure intégration des chargés de cours à la vie académique dans les différentes institutions, une meilleure prévision des attributions des charges d'enseignement, mais en aucun cas il ne préconise un quelconque statut particulier. Pour le Conseil, les solutions d'avenir doivent passer par une réduction nette de la proportion des enseignements assurés par les chargés de cours. Il faut cependant expliquer leur présence en si grand nombre par les choix sociaux qui ont été faits au Québec, ajoute le Conseil. Ces choix ont favorisé des formats d'enseignement souples, pour répondre aux besoins ponctuels d'une clientèle dite non-traditionnelle, venant par exemple chercher à l'université un complément de formation en cours d'emploi. Les universités se sont donc développées en fonction de ces clientèles et ont dû souvent répondre très vite à des besoins eux-mêmes changeants. Il faut également prendre en considération le fait que le Québec a voulu décentraliser l'enseignement supérieur et qu'on a dû pour ce faire augmenter considérablement le

Voir "L'epineux" à la page 13

CONFÉRENCE ET ATELIERS SUR LA NÉGOCIATION COLLECTIVE qui se Tiendront à L'Auberge Far Hills de Val Morin, au Québec du Samedi 16 Juin au Mercredi 20 Juin 1990

La Conférence sur la négociation collective, un événement annuel organisé par la Coopérative de négociation collective, se tiendra du samedi 16 juin en soirée au mercredi 20 juin à midi.

La conférence est d'abord destinée à ceux et celles qui en sont à leurs premières armes dans le domaine de la négociation collective. Outre des ateliers de perfectionnement sur la rédaction de propositions de contrat, sur les négociations menées à la table des négociations, sur les processus de grief et d'arbitrage, sur la médiation et la conciliation, on y présentera des exposés et des ateliers de discussion sur les questions d'intérêt particulier, les régimes de pension, les traitements, les clauses d'indemnités de vie chère et les relations avec les médias.

Les participants seront divisés en petites équipes et travailleront sous la tutelle de négociateurs chevronnés. Les ateliers ainsi que les exercices de simulation seront dirigés en anglais ou en français.

L'auberge Far Hills fournira l'hébergement ainsi que des repas de qualité et des installations récréatives (piscine intérieure, courts de tennis extérieurs, tables de billard, etc.). Les frais d'hébergement sont de 104$ chaque nuit pour une personne occupant seule une chambre et de 89$ chaque nuit pour les personnes partageant leur chambre. Les frais d'inscription pour les non-membres de la Coopérative de négociation collective de l'ACPU s'élèvent à 400$.

Les associations seront heureuses d'apprendre que Travail Canada offre des subventions permettant de payer une partie des dépenses des participants à la conférence. Inscrivez-vous rapidement! Pour obtenir plus d'informations, s'adresser au bureau de la Coopérative de négociation collective.

Puisque seuls les 40 premiers candidats pourront participer à la conférence, il est conseillé de s'inscrire rapidement, c'est-à-dire avant le 15 mai 1990.

Le programme de la conférence ainsi que le formulaire d'inscription seront disponibles à la réunion du Conseil de la Coopérative de négociation collective de l'ACPU et à la réunion du Conseil de l'ACPU qui se tiendra en février 1990.

Nouvelles brèves du Québec

The Thursday Report
(Toutes les universités québécoises)

Le 19 décembre dernier, Claude Ryan, le ministre de l'Enseignement supérieur et de la Science, a annoncé que le gel des frais de scolarité serait levé dès l'automne prochain. Le gel, en vigueur depuis vingt ans, maintient les frais de scolarité à 540$; à la fin de l'année scolaire 1991-92 ils seront de 1,240$.

La hausse des frais de scolarité se produira en deux temps. Elle sera de 350$ en septembre 1990 et du même montant l'automne suivant. Après 1991, les frais seront indexés selon une formule basée sur des facteurs tel l'indice des prix à la consommation. Chaque institution universitaire pourrait, en plus, ajouter 10 % d'augmentation supplémentaire.

Selon la Conférence des recteurs et principaux du Québec, les frais de scolarité au Québec resteront les plus bas au pays. Le gouvernement estime qui l'augmentation génèra un 41$ millions en revenus additionnels en 1990-91 et 83$ millions en 1991-92.

Néanmoins, les associations étudiantes dénoncent les hausses, disant qu'elles représentent une attaque directe au droit fondamental à l'éducation.

Pour adoucir cette "attaque", le ministre a introduit un projet de loi qui ouvrira davantage la porte aux prêts et bourses étudiants. Le gouvernement fournira 52,3$ millions de plus pour les prêts et bourses dès l'année prochaine. Trente-quatre millions provenant des hausses des deux prochaines années iront aussi à l'assistance financière aux étudiants-es.

***

Toutes les universités de la province ont décidé de donner leur appui à une coalition québécoise faisant la promotion d'une politique de plein emploi pour le Québec. La coalition regroupe: des syndicats, des églises, des associations manufacturières ainsi que des chefs d'entreprises.

Un forum de deux jours, en novembre dernier, a mené à une décision de l'Université Concordia de collaborer avec d'autres partenaires pour développer des stratégies ayant comme but la solution du problème du chômage chronique et les problèmes sociaux qui y résultent.

Patrick Kenniff, recteur de l'Université Concordia et président de la Conférence des recteurs et principaux du Québec, a annoncé aux 1 600 délégués-es au Forum pour l'Emploi que les universités québécoises vont, entre autres, développer des programmes plus complets en éducation permanente, ainsi que des programmes pour les minorités, et vont améliorer les services de placement pour étudiants-es.

Forum, divers médias
(l'École Polytechnique)

Après la fusillade tragique à l'Ecole Polytechnique le 6 décembre dernier, alors que 13 étudiantes et une employée étaient tuées, la communauté mondiale a manifesté sa compassion, comme en témoignent les nombraux télégrammes de sympathie qui ont été reçus. Le lendemain de la tragédie, des milliers d'étudiants-es de la région de Montréal ont participé à une vigile à la Polytechnique; durant les heures qui on suivi, des milliers de personnes, parmi lesquelles le premier ministre Brian Mulroney et sa femme Mila, sont allées aux funérailles collectives tenues à l'Eglise Notre-Dame.

Lors d'une conférence de presse tenue jeudi le 7 décembre, le président de l'Ecole Polytechnique, Roland Doré, a déclaré que c'était la communauté universitaire mondiale qui était en deuil.

Pour accomoder les étudiants-es qui étaient directement affectés-es par la tragédie, ceux et celles qui ne se sentaient pas en mesure de subir leurs examens, ont pu bénéficier d'examens différés. Les étudiants-es blessés-es lors de la fusillade ont été exemptés de leurs examens de fin de trimestre.

* * *

Réal Lallier, vice-doyen à la recherche à la Faculté de médicine vétérinaire et Claude Lamontagne, conseiller au Service pédagogique viennent de remporter le premier prix lors du colloque du Consortium Apple pour leur "tutoriel", (logiciel destiné à l'enseignement), Hypermicrobiologie, qui sert à l'enseignement de la microbiologie.

Le Québec est la seule province canadienne qui organise une rencontre annuelle sur le développement du potentiel de l'ordinateur Macintosh. Cet ordinateur devient de plus en plus populaire, alors que IBM plafonne depuis quelques années.

"Le potentiel d'utilisation de ce tutoriel (Hypermicrobiologie) est très vaste", dit Lallier. "Hypermicrobiologie permettra aux étudiants-es de s'auto-évaluer ou de rafraîchir leurs connaissances en la matière. . .De plus il sera facilement adaptable à d'autres besoins pédagogiques, en médecine et en biologie notamment."

Les deux chercheurs, n'étant pas des spécialistes en informatique, travaillent avec l'informaticien Robert Beauchamps, qui les assiste au début de l'élaboration du logiciel.

En plus de gagner un ordinateur Mac II X, les deux gagnants pourront participer au colloque de la Pacific University Consortium Conference, à Vancouver, au mois d'août 1990. Entre autres, des universitaires d'Australie, de Hong Kong, de Taiwan et du Chili participeront à ce colloque.

The Gazette (l'Université McGill)

Le 7 janvier, un important incendie a détruit l'intérieur de la maison historique Lady Meredith, où était situé le Centre de médecine, éthique et de droit, ainsi que le laboratoire de pulmonologie. Le prestigieux centre a perdu ses recherches sur l'éthique médicale, qui sont reconnus mondialement.

La doctoresse Margaret Somerville, directrice du centre, déclare que beaucoup de matériel courant, motamment au sujet du sida, ainsi que du matériel qui n'était pas encore publié a péri dans le feu. Même s'il en a tout le contenu en mémoire, le Centre demande à toute personne en possession d'une copie de la documentation qu'il a produite, de l'expédier à l'Université.

En Tête (l'Université du Québec à Trois-Rivières)

Lors de la troisième conférence canadienne annuelle sur l'entreprenariat, Louis Jacques Filion, professeur au Département d'administration et d'économie, a reçu le prix pour la meilleure communication, offert par la Banque fédérale de développement. Sa présentation portait sur le perfectionnement de l'entrepreneur-se; elle proposait un modèle permettant à l'entrepreneurse de développer une vision pour que son entreprise atteigne son plein potentiel.

De plus, Filion soutient l'importance des relations dans sa communication. "Ces relations, soutient-il sont des éléments-clés du développement d'une vision." Il pense que l'entrepreneur crée des relations avec des personnes qui lui ressemblent ou à qui il-elle veut rassembler.

Susan Gray

At the beginning of January 1990, Maureen Kilgour joined the CAUT Collective Bargaining Cooperative as the new Collective Bargaining Officer. Maureen has a BA (hons) in History from the University of Manitoba, and an MA in Social Science from the University of Essex, England, and she comes to the COOP from Manitoba where she was responsible for overseeing the implementation of the Pay Equity Act in the health care sector. She also has worked as a research analyst on issues like affirmative action, and has done labour relations and education consulting for the Government of Manitoba. Maureen is the Collective Bargaining Officer responsible for matters pertaining to compensation and collective bargaining.

Au début de janvier 1990, Maureen Kilgour est entrée au service de la Coopérative de négociation collective à titre de conseillère en négociation collective. Maureen détient un baccalauréat spécialisé en histoire de l'Université du Manitoba et une maîtrise en sciences sociales de l'Université d'Essex, en Angleterre. Avant de se joindre à la Coopérative, Maureen était chargée de superviser la mise en oeuvre de la loi sur l'équité salariale dans le secteur des soins de la santé au Manitoba. Elle a également été analyste de recherche, notamment sur l'action positive, et a fait de la consultation en relations de travail et en éducation pour le gouvernement du Manitoba. Maureen est conseillère en négociation collective pour les questions relatives à la rémunération et à la négociation collective.

L'épineux
Suite de la page 12

nombre d'enseignants, sans toutefois créer des postes et sans que le bassin de diplômes québécois ne soit, de toutes façons, suffisant pour le faire. L'expérience prouve que le Québec n'avait pas tout à fait les moyens de ses choix, ou qu'en tout cas, on n'a pas consacré toutes les ressources financières qu'il aurait fallu pour en arriver à l'accès à l'éducation supérieure désiré. Aujourd'hui il va falloir agir pour rétablir la situation: rehausser le qualité des enseignements, revoir leur organisation, créer de nouveaux postes, le tout sans que les chargés de cours, qui ont été très utiles dans le développement des universités, ne soient les premières victimes de la restructuration. . .Beau défi, qui, si l'on s'inspire d'un adage bien connu, semble beaucoup trop important pour être confié aux administrations universitaires.

Véronique Dassas
FAPUQ
Nouvelles Universitaires

ERROR IN HEADING

In the January edition of the *Bulletin*, on page four, an article covering the activities of CAUT in relation to the murders at l'Ecole Polytechnique was headed, "CAUT's possessive immediate actions." The title should have read, "CAUT's immediate actions." A typographic instruction intruded into the text and destroyed the sense of the title.

Positions Available / Postes vacants

ACCOUNTING & FINANCE

BRDCK UNIVERSITY. Tenure track positions are available in the Department of Accounting and Finance for faculty with interests in Financial and Managerial Accounting, Taxation, Auditing and Information Systems. The Faculty of Administrative Studies offers a Bachelor of Accounting degree, which integrates four years of study in accounting with other business, social science, mathematics and humanities courses. The program has in with a Co-op Work-Study program accredited by the Institute of Chartered Accountants of Ontario. An accounting major option is also offered as part of the Honors Bachelor of Administrative Studies program. Brock University has approximately 5,000 full-time and an equal amount of part-time students. The University is located in the heart of the Niagara Peninsula in St. Catharines, Ontario. The Peninsula offers excellent lifestyle options and is close to major business and university centres. Candidates with Ph.D. in hand or close to completion, who are interested in teaching and research, are invited to apply. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents of Canada. Please submit your application, with a curriculum vitae and the names of three referees, to Tom Barnes, Chair, Department of Accounting and Finance, Faculty of Administrative Studies, Brock University, St. Catharines, Ontario L2S 3A1. Smoking at Brock University is strictly controlled. Brock University is an equal opportunity employer.

UNIVERSITY OF WATERLOO, Business Administration, Accounting. Applications are invited for faculty positions from those with teaching and research interests in (1) financial accounting, (2) finance, (3) management accounting and information systems, (4) auditing, (5) taxation, Ph.D or equivalent. Salary will depend on qualifications. Appointments effective July 1, 1990 or by arrangement. Appointments available until positions filled. Send resumes to D. J.R. Hanna, Director, School of Accountancy, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of these positions is subject to budgetary approval. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. Applications from women candidates are particularly welcome. An Employment Equity Employer.

ADMINISTRATION

UNIVERSITY OF REGINA. Faculty of Administration. Applications are invited from candidates interested in excelling in the following areas: Accounting, Industrial Relations and Marketing. The appointments will be made at the Assistant or Associate level and candidates should have completed their Ph.D. They should possess a commitment to teaching and have an established research track record. Consideration will be given to candidates who are ABD and also to candidates who have considerable industrial experience. Appointments will commence July 1, 1990. The Faculty of Administration offers a four year undergraduate program which has an optional co-op work-study component. Students complete their first year in the faculty other than Administration and must possess a 70% average before they transfer to the Faculty. There are about 550 full time students in the final three years of their program. The Faculty also offers a part time Masters degree in Administration and has established a Management Development Program. There are 27 full time positions within the Faculty. The University of Regina is located in Saskatchewan's Capital city. It is part of Wascana Centre - a cluster of educational, cultural, recreational and governmental resources which include the Legislative Buildings, the Museum of Natural History, the Saskatchewan Centre of the Arts and many recreational sites. The University campus will soon become the home of Westbridge Computer Corporation. This will provide the University with one of the largest computer facilities available in Canada. Regina is the Headquarters for many of the Province's Crown Corporations and a number of private companies have their head offices located in the city making it an ideal location for conducting research. For additional information on these positions please contact Dr. Ed. Weymes, Associate Dean, Faculty of Administration, University of Regina, Regina, Saskatchewan, S4S 0A2. Tel: Office 306 585 4011; Fax 306 585 4805; Telex WEMYSSED 0 UREGINA1. In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University of Regina is committed to the principle of employment equity.

ADMINISTRATIVE STUDIES

THE UNIVERSITY OF WESTERN ONTARIO. Faculty of Social Science. Applications are invited for a limited-term faculty position in administrative studies. Starting date July 1, 1990. A PhD and a demonstrated commitment to research are required. Rank, salary and length of appointment will depend on qualifications and experience. Preference will be given to candidates with expertise in one or more of business/public administration, decision making, information studies, organizational behaviour, technology and change, management of change, organizational theory. The position offers an opportunity for teaching and research within an interdisciplinary administrative studies framework. Applications (with Curriculum Vitae and the names and addresses of three referees) should be sent to Professor I.P. Suttle, Director, Centre for Administrative Information Studies, Faculty of Social Science, Social Science Centre, The University of Western Ontario, London, Ontario, N6A 5C2. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent Residents of Canada. The University of Western Ontario is an Equal Opportunity Employer.

ANAESTHESIA

McMASTER UNIVERSITY, HAMILTON, ONTARIO. Chair and Head, Department of Anaesthesia, Faculty of Health Sciences. McMaster University invites applications or nominations for the position of Head, Department of Anaesthesia. The term of this appointment is five years, renewable once. The Faculty of Health Sciences, McMaster University offers undergraduate, postgraduate, and graduate programmes in Nursing, Medicine, Occupational Therapy and Physiotherapy, and related medical sciences to an enrolment of 1500 students. This position, available July 1, 1990, requires an individual with appropriate professional qualifications, administrative experience in an academic or institutional setting, and a strong commitment to education and research in anaesthesia. The Department of Anaesthesia has 13 full-time and 32 part-time members. Residency Education is carried out in five teaching hospitals in Hamilton. Since 1985 the Department has held $2 million in research grants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications and/or nominations, accompanied by a detailed curriculum vitae and names of three referees, should be directed, by February 28, 1990, to: Dr. S.M. MacLeod, Dean, Faculty of Health Sciences, McMaster University, 1200 Main Street West, Hamilton, Ontario, L8N 3Z5.

ANATOMY

DALHOUSIE UNIVERSITY. Faculty of Medicine. Department of Anatomy. Headship. Dalhousie University is seeking an individual with an active research programme as well as a strong record of accomplishment in the areas of education and administration to provide leadership for its Department of Anatomy which includes 17 full-time and 8 part-time members. This person is expected to have a Ph.D. and/or M.D. degree and must be able to administer the Department's academic responsibilities in undergraduate, graduate and residency programmes while promoting and enhancing the status of Departmental research efforts. Dalhousie University has a policy of affirmative action in hiring qualified women academic staff and, in accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applications, together with curriculum vitae and the names of three referees, should be sent to: Dr. D.D. Rasmusson, Chair, Anatomy Search Committee, Faculty of Medicine, Dalhousie University, Halifax, Nova Scotia, B3H 4H7.

ANTHROPOLOGY

UNIVERSITY OF GUELPH. Department of Sociology and Anthropology. Applications are invited for a one-year contractually-limited appointment in Anthropology at the Assistant Professor level to begin September 1, 1990. The current (1988-90) salary base for an Assistant Professor is $34,500. The appointment is subject to final budgetary approval. The successful candidate must have a completed Ph.D. and teaching experience, including introductory social anthropology. Research specialization is open, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Guelph is committed to employment equity. Applications, including a covering letter indicating teaching and research interests, a detailed vitae and the names of three references, should be sent to Professor W.E. Thompson, Chair, Department of Sociology and Anthropology, University of Guelph, Guelph, Ontario, Canada, N1G 2W1. Deadline for applications is: 15 March, 1990.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Applications are invited for a contractually-limited term appointment in Physical Anthropology at the Assistant Professor level. This appointment would be for a period up to three years beginning 1 July 1990 (subject to budgetary approval). The candidate will be expected to teach 2 1/2 courses (e.g. introduction to biological anthropology, human evolution, human osteology, human adaptability). Send applications and names of three references by 28 February 1990 to: Professor M. Lambert, Assistant Chair, Anthropology Division of Social Sciences, 1265 Military Trail, Scarborough, Ontario M1C 1A4. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Toronto is an equal opportunity employer.

LAKEHEAD UNIVERSITY. The Department of Anthropology, Lakehead University, invites applications for a probationary (tenure-track) position in Medical Anthropology. The appointment will commence on July 1, 1990. Candidates should have a Ph.D. and a demonstrated commitment to research and teaching in anthropology with emphasis on bio-cultural integration. Specialization in Native Health, particularly in Northern populations, would be especially valuable. Responsibilities include undergraduate teaching in both cultural and biological anthropology and the development of an active interdisciplinary research programme in Native Health. Salary will be commensurate with qualifications and experience. Applicants should send a curriculum vitae and the names of three referees by March 30,1990 to: Dr. J.H.M Whitfield, Dean of Arts and Science, Lakehead University, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An Equal Opportunity Employer.

ARCHITECTURE

THE UNIVERSITY OF WATERLOO School of Architecture seeks a full-time design teacher who is also capable of delivering courses in one of the School's academic streams: Cultural History, Technology or Ecology. The School of Architecture is one of four units in a Faculty of Environmental Studies. Ours is a six year professional programme during which students are assisted in obtaining two years of work experience. At the same time Waterloo is a school where architecture is considered a form of cultural expression, and design a form of open and speculative research. We are searching for an individual with a Masters Degree and teaching or appropriate professional experience. Candidates should also possess a strong record in research, creative design or criticism. The appointment will be for a two year period initially and is intended to lead to a tenure track appointment. The successful candidate will be appointed at the Assistant Professor level. The appointment begins September 1, 1990. Letters of application accompanied by a curriculum vitae and at least three references should be sent to: Peter Heldenby, Director, School of Architecture, University of Waterloo, Waterloo, Ontario, Canada. N2L 3G1 by March 1, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women are particularly welcome. This position has been previously advertised. An employment equity employer.

ART HISTORY

CARLETON UNIVERSITY. Department of Art History. Subject to budgetary approval, the Department of Art History at Carleton University invites applications for a tenure track position at the level of Assistant Professor, beginning July 1, 1990. Qualifications include Ph.D. or professional equivalent, teaching experience, publication and a specified research program, and the ability to teach courses and supervise research at the undergraduate and graduate levels in Inuit or Historical Canadian Art. Applicants should also be qualified to teach undergraduate courses in some area(s) of European and/or architectural history (preferably Baroque). Applications should be sent by March 10, 1990 to Roger J. Mesley, Chair, Department of Art History, Carleton University, Ottawa, Ontario K1S 5B6; telephone (613)788-2342. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and disabled persons. Interested persons from these groups are encouraged to apply.

BIOCHEMISTRY

BISHOP'S UNIVERSITY. Applications are invited for what will initially be a three-year appointment in Biochemistry at the rank of Assistant Professor, effective July 1st, 1990. Candidates should have a Ph.D. in biochemistry and preferably post-doctoral research and teaching experience. The current (1988-90) minimum salary for an Assistant Professor is $34,020 per annum. In accordance with the immigration requirements, this advertisement is directed to Canadian citizens and to landed immigrants. Applications, which should be accompanied by a curriculum vitae and include the names of three referees, should be directed to Dr. C. L. Anot, Associate Dean, Natural Sciences and Mathematics, Bishop's University, Lennoxville, Quebec J1M 1Z7.

UNIVERSITY OF ALBERTA. Biochemistry - Research Associate. Position available July 1, 1990 for research on the expression of enzymes involved in tissue remodeling during ovulation. Previous experience in molecular biological methodology and the biochemistry of endothelial cells as well as of protein kinase C in signalling required. Funding is available for an initial period of 3 years, with the possibility of renewal. Salary $27,000 p.a.; deadline Feb. 28, 1990. Send C.V., bibliography and names and phone numbers of 3 referees to Dr. W.J. Schneider, Lipid and Lipoprotein Research Group, The University of Alberta, Edmonton, Alberta, Canada T6G 2S2. The University of Alberta is committed to the principle of equity in employment. In accordance with Canada Immigration regulations, this advertisement is directed to Canadian citizens and Permanent Residents.

UNIVERSITY OF ALBERTA, EDMONTON. New Cancer Research Group in Molecular Mechanisms of Growth Control. Applications are invited for four faculty positions at the assistant/associate professor level in the Faculty of Medicine to join a new group devoted to the study of eukaryotic growth control. Applicants should have a strong background in eukaryotic molecular biology and will be expected to develop a research programme that will complement and contribute to the overall research efforts of the group. The research focus of the new group will be a multidisciplinary approach to eukaryotic cell replication: polypeptide growth factors and their receptors, intracellular signaling mechanisms, transcriptional regulation during mitogenesis, and oncogenes are of particular interest. The new group will be housed in the McEachern Cancer Research facility, which includes over 10,000 sq. ft. of developed research space. Appointees will be eligible for tenure and the positions will be initially funded by a Terry Fox Team Development award from the National Cancer Institute of Canada. Applicants should forward curriculum vitae, list of publications and the names of three referees before March 1, 1990 to Dr. Grant McFadden, Chairman, Search and Selection Committee, Department of Biochemistry, University of Alberta, Edmonton, Alberta, Canada, T6G 2H7.

UNIVERSITY OF ALBERTA. Biochemistry. Applications are invited for a position of Research Associate in the field of Protein Structure and Function. This position is open immediately and is long-term, renewable on an annual basis. Currently funds are available for a 3-year period. Candidates should have a doctoral degree with 3-4 years research experience in studies of the isolation, characterization and functional properties of proteins. Salary will be commensuate with the applicants training and experience and starts at $23,815 per annum. Research in the area of the proteins involved in the regulation of cytoskeletal events in muscle and non-muscle tissues is presently being pursued. Applications including a detailed curriculum vitae, list of publications and names and addresses of three references should be sent to Dr. L.B. Smillie, Department of Biochemistry, University of Alberta, Edmonton, Alberta, Canada, T6G 2H7 by March 31, 1990. The University of Alberta is committed to the principle of equity in employment but in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

BIOLOGICAL SCIENCES

BROCK UNIVERSITY. Postdoctoral fellow in insect behaviour: A recent Ph.D. graduate in animal behaviour, ecology, entomology or a related field is sought to collaborate on studies of sexual selection and behaviour in field crickets. Research includes field work and studies in a modern and well equipped laboratory. Responsibilities include assisting in supervision of graduate and honors research students and some undergraduate teaching. The initial appointment is for one year and is renewable. Intended starting time is August 1, 1990. Send curriculum vitae including the names, addresses and telephone numbers of 3 referees by April 1, 1990 to: Dr. William H. Cade, Dean, Faculty of Mathematics and Science, Brock University, St. Catharines, Ontario, Canada L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is an equal opportunity employer. Smoking at Brock University is strictly controlled

BIOLOGY

REDEEMER COLLEGE. Applications are invited for a full-time, two-year tenure track appointment in Biology to begin August 1, 1990. Rank open. Qualified candidates most possess a Ph.D. (or be near completion). Applicants should share a commitment to the Reformed Christian basis of the College. The candidates will be required to teach undergraduate courses in biology, and do continuing research in the discipline. A specialization at the level of molecule-to-cell or organism-to-population is required. An ability to teach courses in a variety of areas is desirable. The salary is dependent on qualifications and experience. Letters of application, curriculum vitae, transcripts and three letters of reference should be sent to: Dr. Justin Cooper, Vice-President (Academic), Redeemer College, Ancaster, Ontario, L9G 3N6. The deadline for receipt of applications is: February 28, 1990. In accordance with Canadian immigration requirements, this advertisement is open only to Canadian citizens and permanent residents.

YORK UNIVERSITY, Faculty of Science, Department of Biology invites applications for three contractually limited (non-tenure track) appointments, of 3 years duration, for Assistant Professors in Molecular Biology. Applicants should have a PhD and post doctoral experience. 1) Assistant Professor - To conduct research involving the application of recombinant DNA technology to the study of the mechanisms of mutagenesis and protein structure/function relationships. Experience in mutagenesis, DNA sequencing, mammalian cell tissue culture, computer analysis of protein and DNA sequence and structure, site specific mutagenesis. 2) Assistant Professor - To conduct research on the nature of mutation in human cells in vivo and in vitro in both the hprt and selected oncogene systems. Experience in DNA analysis including cloning and sequencing in mammalian and human cell types as well as DNA fingerprinting, the analysis of DNA probes with and without PCR. 3) Assistant Professor - To conduct studies on

CAUT/Group Insurance

CAUT members are entitled to apply for these low-cost plans:

1. **LIFE INSURANCE** up to $500,000.
2. **PERSONAL ACCIDENT INSURANCE** ($150,000).
3. **FAMILY LIFE INSURANCE** for spouses and children of members.
4. **PROFESSIONAL PROPERTY INSURANCE** books, computers, etc.

For complete details, brochures, applications, premium costs, etc. mail the coupon to:

Pour obtenir des détails complets, brochures, formules d'adhésion, tableaux des primes, etc. postez le coupon à:

KANATIA

CAUT Insurance Trust, P.O. Box 3528, Station C, Ottawa, Canada K1Y 4G1.
Administrateur de l'Assurance de l'ACPU, C.P. 3528, succursale C, Ottawa, Canada K1Y 4G1.

l'ACPU/Assurance Collective

Les membres de l'ACPU peuvent souscrire aux régimes suivants à prix modique:

1. **ASSURANCE-VIE** jusqu'à $500,000.
2. **ASSURANCE PERSONNELLE EN CAS D'ACCIDENT** ($150,000).
3. **ASSURANCE-VIE POUR LA FAMILLE** sur la vie du conjoint et des enfants des membres.
4. **RÉGIME D'ASSURANCE EFFETS PROFESSIONNELS** livres, ordinateurs, etc.

Please send me information outlining the CAUT Insurance Plans.

Veuillez, s'il vous plaît, me faire parvenir les renseignements complets sur les régimes d'assurance de l'ACPU.

Name/Nom _____

Address/Adresse _____

City/Ville _____ Province _____ Code _____

mutational specificity of environmental mutagens and carcinogens in bacterial model systems. Experience in the study of mutational specificity and in the mechanisms of formation of alkylating agents, in particular, environmental nitrosamines including the analysis of adduct formation would be an asset. Successful applicants will be expected to teach in the molecular biology programme at both the undergraduate and graduate levels. Applications with curriculum vitae and names of three references, should be sent noting position, to: Dr. Hurrell, 124 Parkinson, Biology Department, Faculty of Science, York University, North York, Ontario M3J 1P3. Closing date for applications is March 15, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens or permanent residents. York University is implementing a policy of employment equity, including affirmative action for women faculty.

UNIVERSITY OF OTTAWA, Department of Biology. Applications are invited for a Postdoctoral Research Position in the area of comparative animal physiology and biochemistry. Specifically, the successful candidate would join a group working on the mechanism of hormone action in fish hepatocytes, including receptor and signal transduction mechanisms. Stipend will be at the NSERC rate and will be commensurate with qualifications and experience. The application deadline is February 28, 1990 and the position could be assumed immediately thereafter. Interested applicants are encouraged to send a curriculum vitae and to request three letters of recommendation be sent to: Dr. Thomas W. Moon, Department of Biology, University of Ottawa, Ottawa, Ontario K1N 6N5, Canada.

BIOTECHNOLOGY FOR INSECT PEST MANAGEMENT. Postdoctoral and Research Associate Positions in Insect Biotechnology. The newly-formed Canadian network of centres of excellence entitled Biotechnology For Insect Pest Management invites applications for positions as Postdoctoral Fellow or Research Associate. The network includes participants in ten Canadian universities and three government laboratories. There are strong linkages with industry. The objective is basic research directed toward development of new, environmentally acceptable means of insect pest control. Research areas include: molecular engineering of baculoviruses, insect neuropeptides, molecular genetics of pesticide resistance, insect cell and molecular biology, biosynthesis and action of juvenile hormone and analogs. The program has major funding from the Canadian government for four years. Positions may be available in any of the participating centres. Applicants should have background in molecular biology and genetics and preferably some background or experience in insect physiology, biochemistry or toxicology. The salary scale for Postdoctoral Fellows will follow the guidelines set by the Natural Sciences and Engineering Research Council of Canada. In accordance with Canadian immigration requirements, priority for Research Associate positions will be given to Canadian citizens or permanent residents. Applicants should submit a curriculum vitae, names of three referees and a brief statement of research interests to: Dr. G.R. Wyatt, Department of Biology, Queen's University, Kingston, Ontario, K7L 3N6, Canada

ST. FRANCIS XAVIER UNIVERSITY. Two Limited Term Appointments. Applications are invited for two limited term appointments for the 1990/91 academic year. Applicants should be prepared to offer an introductory course in all but one of the following disciplines: Botany, Genetics and/or Microbiology. In addition to a more advanced course(s) as negotiated. In applying, candidates should indicate the courses they are willing and able to teach, and submit a curriculum vitae and names and addresses of three referees to: Dr. G.E. Newsome, Chair, Department of Biology, St. Francis Xavier University, Antigonish, N.S., B2G 1C0. Preference will be given to Canadian citizens and permanent residents. Application deadline March 15, 1990.

BIOMEDICAL ENGINEERING

UNIVERSITY OF TORONTO. The Institute of Biomedical Engineering at the University of Toronto is seeking an appointment at the Assistant Professor level (tenure stream). This is a new position which will be funded 51% from the Faculty of Medicine and 49% from the Faculty of Applied Science and Engineering, through a cross-appointment in the Department of Electrical Engineering. The successful candidate will have a Ph.D. in Biomedical Engineering and a strong background in either the life sciences or the engineering physical sciences. The duties consist of research and teaching (undergraduate courses in a cognate department and graduate courses in the Institute) and the candidate must show clear strength in both areas. Send application to Professor H. Kunov, Director, Institute of Biomedical Engineering, University of Toronto, Toronto, Ontario M5S 1A4 Include a complete CV and the names of at least three referees. The effective date of appointment will be as soon as possible after the closing date for receipt of applications, February 28, 1990. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Toronto encourages both men and women to apply for this position.

BIOMEDICAL SCIENCES

UNIVERSITY OF GUELPH, Ontario Veterinary College. Department of Biomedical Sciences.

Microenetomist/Cell Biologist. Appfications are sought for a probationary (tenure track) Assistant Professorship in Microanatomy, which is available immediately. The person eppointed will be required to teech microanatomy to DVM and non-DVM students and to participat in the Graduate Program of the Department. The Department and the College have research activities in a number of basic science areas and faculty apply productive collaborative links across campus and with closely located medical schools. The appointee should thus be in a stimulating environment to develop his or her research program. Applicants should have a Ph.D. degree or its equivalent and have had experience in teaching microanatomy (histology and cell biology). In addition post doctoral or equivalent research experience would be expected. The salary is negotiable and is subject to final budgetary approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications together with a curriculum vitae and the names and addresses of three referees should be sent to Dr. D.G. Porter, Chair, Department of Biomedical Sciences, Ontario Veterinary College, University of Guelph, Guelph, Ontario, N1G 2W1. The University of Guelph is committed to Employment Equity.

BIOSTATISTICS

THE McGILL UNIVERSITY - MONTREAL CHILDREN'S HOSPITAL RESEARCH INSTITUTE. Research Assistent. A research group on Biomedical Statistics and Informatics is seeking a Research Assistant to develop a computer system for pattern recognition and data analysis which will be used to discriminate cell populations and to develop new prognostic factors in oncology. The ideal candidate will have an M.Sc. in Statistics and an M.Sc. in Information Engineering, and experience in Artificial Intelligence, Expert Systems and Decision Sciences. Experience in statistical consulting, familiarity with SAS and BMDP and knowledge of several programming languages, including, at least, FORTRAN and C, is a must. Excellent communication skills, competency in English and a willingness to learn French are essential. Knowledge of French is an advantage. The salary is in the range of $25,000-32,000 depending on experience and qualifications, for a period of 1 year with possibility of extension. The position will start immediately. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. To apply please send your c.v. to: Dr. Antonio Ciampi, McGill University - Montreal Children's Hospital Research Institute, 4060 St-Catherine Street West, Montreal, Quebec, H3Z 2Z3.

THE McGILL UNIVERSITY - MONTREAL CHILDREN'S HOSPITAL RESEARCH INSTITUTE. Research Assistant. A research group on Biomedical Statistics and Informatics is seeking a Research Assistant to develop research in Artificial Intelligence and Statistical Data Analysis. The goal is to develop a computer system for data analysis that mimics human cognitive processes and handles uncertainties according to statistical reasoning. The ideal candidate will have an M.Sc. in Statistics or Biostatistics with solid programming skills, and must be able to work creatively and independently. Knowledge of FORTRAN and C (or PASCAL), well developed skills in statistical consulting, and familiarity with several statistical packages (SAS, BMDP, SPSS, SYSTAT, etc.) is essential. Knowledge of English and a readiness to learn French is also essential. Experience in Artificial Intelligence and fluency in French is an advantage. The salary is in the range of $25,000-32,000, depending on experience and qualifications, for a period of 1 year, with possibility of extension. The position will start immediately. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. To apply please send your c.v. to: Dr. Antonio Ciampi, McGill University - Montreal Children's Hospital Research Institute, 4060 St-Catherine Street West, Montreal, Quebec, H3Z 2Z3.

BIOTECHNOLOGY

THE UNIVERSITY OF BRITISH COLUMBIA. Postdoctoral position for studies on the molecular genetics of the fungal phytopathogen Ustilago maydis. Experience with molecular genetics and DNA manipulations essential. N.S.E.R.C. funded position. Duration: 2 years. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. Apply to: Dr. James W. Kronstad, The University of British Columbia, Biotechnology Laboratory, 237-6174 University Boulevard, Vancouver, B.C., Canada, V6T 1WS, FAX (604) 228-6097. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and landed immigrants. Competition closes: March 1, 1990.

BOTANY

THE UNIVERSITY OF BRITISH COLUMBIA. Applications and nominations are invited for the position of Head of the Department of Botany at the University of British Columbia. Candidates should have a record of excellence in research as well as the ability and motivation to develop an outstanding department. Currently there are 24 faculty members with diverse research interests including population biology, evolution, molecular biology, ecology, systematics and physiology. The Department is jointly responsible for teaching and administering a large undergraduate Biology program. There are 55 students enrolled in the Botany M.Sc. and Ph.D. programs. The Department is involved in collaborative teaching and research ventures with the Microbiology Laboratories, and departments of Oceanography, Forest Sciences and Plant Sciences. Research facilities include well equipped research laboratories; a state of the art electron microscopy facility; an outstanding research library; access to excellent field facilities at the UBC Botanical Garden, research forests and the Barnhill Marine Station. Automated DNA sequencing, DNA synthesis and protein sequencing facilities are available. The Head will play an important role in the development of recruitment in which to develop excellence in research and teaching at the University. Inquiries, nominations and applications should be directed to the search committee chairman, Dr. Barry C. McBride, Faculty of Science, 6270 University Boulevard, Vancouver, British Columbia V6T 1W5. Closing date for application is May 1, 1990. Salary will be commensurate with qualifications and experience. In accordance with the Immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals.

BUSINESS

THE UNIVERSITY OF ALBERTA. Faculty of Business. Applications are invited for full-time tenure-track faculty positions from those with strong teaching and research interests in all fields of Business. Ph.D. or equivalent required or candidates should be at the dissertation stage of degree. Salary and rank are competitive and depend on qualifications. Appointments normally effective July 1st. Positions subject to availability of funding. Send resume to: Dr. Jean-Louis Malouin, Dean, Faculty of Business, University of Alberta, Edmonton, Alberta, Canada, T6G 2R6. The University of Alberta is committed to the principle of equity in employment.

BUSINESS ADMINISTRATION & COMMERCE

THE UNIVERSITY OF NEW BRUNSWICK, SAINT JOHN CAMPUS, invites applications for the tenure track position of Co-ordinator of Co-operative Business Programs to be established July 1, 1990 (subject to budgetary provisions). The Co-ordinator will be responsible for developing, implementing and directing the administration of a co-op program (one third) and teaching/research (two thirds) within the BBA program. Qualifications should include experience in the administration of co-op education and related teaching and research in an area of business. Submit curriculum vitae and the names and addresses of three referees to Dr. Peter McGahen, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. The University of New Brunswick is committed to the principle of Employment Equity

THE UNIVERSITY OF NEW BRUNSWICK, SAINT JOHN CAMPUS, invites applications in any of the following areas: (I) Management/Human Resources/Organizational Behaviour/Industrial Relations, Management Information Systems, Marketing, Accounting, Finance. Qualification for a tenure track position is Ph.D. degree or near completion. Term positions may be available for applicants holding an MBA degree. (Positions are subject to budgetary provisions). Submit curriculum vitae and the names and addresses of three referees to Dr. Peter McGahen, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. The University of New Brunswick is committed to the principle of Employment Equity.

WILFRID LAURIER UNIVERSITY. Applications are invited for positions in the areas of Accounting, Human Resources, Marketing, Operations and Decision Sciences and Policy for the 1990-91 academic year. Qualifications: PhD or ABD with teaching and research experience. Rank: Lecturer up to Full Professor. Salary and rank will depend on qualifications and experience. Applications should be received by December. Positions are subject to budject approval. Send applications to: Dr. Ron Craig, Associate Dean, Graduate Studies, School of Business and Economics, Wilfrid Laurier University, 75 University Avenue West, Waterloo, Ontario, N2L 3C5.

UNIVERSITY OF TORONTO. Scarborough Campus. Applications are invited for a tenure-stream appointment in Commerce. PhD required. Rank open. Successful candidate will take leadership role in developing and staffing undergraduate programme in Commerce at Scarborough College. Must be effective in undergraduate teaching and have strong research record and potential. Contribution to graduate programs of the Faculty of Management is expected. Send applications with curriculum vitae and the names of three referees by 28 February 1990 to: Professor J.R. Miron, Chair, Division of Social Sciences, Scarborough Campus, University of Toronto, 1265 Military Trail, Scarborough, Ontario, Canada, M1C 1A4. This position is subject to budgetary approval. Both men and women are invited to apply.

UNIVERSITY OF TORONTO. Scarborough Campus. Subject to budget availability, applications are invited for four contractually-limited term appointments in Commerce at the rank of Assistant Professor. PhD required. Candidates should have teaching and research interests in Organizational Behaviour, Finance, Management Science, or Marketing. Must be effective in undergraduate teaching and have strong research potential. Both men and women are invited to apply. Send applications with curriculum vitae and the names of three referees by 28 February 1990 to: Professor J.R. Miron, Chair, Division of Social Sciences, Scarborough Campus, University of Toronto, Toronto, Canada, M1C 1A4

SAINT MARY'S UNIVERSITY. The Faculty of Commerce invites applications for tenure track and limited term appointments in Marketing, Finance, Accounting, Commercial Law, Information Systems/Management, Science/Computing, Management (Entrepreneurship). Successful candidates must have strong research and teaching credentials for both undergraduate and graduate courses and Ph.D. in hand or near completion. Start date: September 1, 1990. Candidates eligible for employment in Canada at time of application are preferred and Saint Mary's University offers equal employment opportunities to qualified applicants. Send curriculum vitae and three references to: Dr. J.C. Dodds, Dean of Commerce, Faculty of Commerce, Saint Mary's University, Halifax, Nova Scotia B3H 3C3, Canada.

THE UNIVERSITY OF NEW BRUNSWICK, FREDERICTON, Faculty of Administration invites applications in Accounting, Finance, International Business, Marketing, Management Information Systems, Management: introduction to Business, Micro-Organizational Behaviour, Quantitative Methods. Qualification for tenure track positions in all disciplines is Ph.D. complete or near completion in appropriate disciplines. Rank is generally Assistant or Associate depending on qualifications and experience. Evidence of ability and strong record of demonstrated achievement will be considered for the rank of full professor. Term positions at the ranks of Lecturer and Assistant Professor may be available for applicants holding an MBA degree or MBA with a CA designation. Persons with tenured positions elsewhere may apply for visiting appointments. Appointments effective July 1, 1990 or January 1, 1991 as convenient. Successful candidates will teach in the BBA, MBA and MPA programs and carry out research in their disciplines. Salary is competitive at all ranks. (Some positions are subject to budgetary provisions). Submit curriculum vitae and names and addresses of three referees to: Dr. Ronald Ingram, Dean, Faculty of Administration, University of New Brunswick, P.O. Box 4400, Fredericton, New Brunswick, Canada, E3B 5A3. The University of New Brunswick is committed to the principle of Employment Equity.

McMASTER UNIVERSITY. Faculty of Business. Applications are invited from candidates with qualifications in one or more of the following areas: (i) Accounting; (ii) Finance; (iii) Management Systems; (iv) Production/Management Science, (v) Human Resources and Labour Relations; (vi) Marketing/International Business; (vii) Policy. Rank: Assistant, Associate or Professor, depending on qualifications and experience. Ph.D. or LL.B. degree completed or near completion is expected, preferably with teaching and research experience. Duties include research and teaching at the undergraduate and graduate levels. Salary is competitive and will depend on qualifications, experience and research record. Appointment date is open; July 1, 1990 preferred. Application date closes when position is filled. Both women and men are encouraged to apply. In accordance with Canadian immigration requirements this position is open to qualified Canadian citizens and permanent residents of Canada. Applications should be sent to: Dr. L. T. Gould, Head, Department of Economics, Business and Finance, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

CONCORDIA UNIVERSITY, Faculty of Commerce and Administration, Department of Decision Sciences and Management Information Systems. Applications are invited for full-time tenure-track positions in Management Information Systems, effective June 1, 1990. Salary and rank will be commensurate with the successful candidates' experience and qualifications. As a minimum, candidates should be nearing completion of their Ph.D. dissertation. Applicants should have strong research orientation. Teaching at both graduate and undergraduate levels will be expected in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Enquiries, which should include a curriculum vitae and the names of three academic references, should be sent to: Dr. T. J. Tomberlin, Chairman, Department of Decision Sciences and Management Information Systems, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8 (This position previously advertised with incorrect starting date).

CANADIAN STUDIES

MOUNT ALLISON UNIVERSITY, Centre for Canadian Studies. Applications are invited for a one year sabbatical replacement position, subject to budgetary approval, commencing on July 1, 1990. The appointment will be at the rank of Lecturer or Assistant Professor. An applicant with curriculum vitae and have interdisciplinary teaching experience in areas such as Canadian culture, Canadian women's studies, Canadian folklore, Native Studies, and French-speaking minorities. Duties include undergraduate teaching and research. The 1990-91 salaries for these ranks are: Lecturer, $28,019 to $40,334 and Assistant Professor, $34,169 to 48,008. An application should include a curriculum vitae and the names of three referees, and should be sent to: Dr. L.D. McCann, Director and Chair of the Search Committee, Centre for Canadian Studies, Mount Allison University, Sackville, New Brunswick E0A 3C0. The closing date for receipt of applications is March 15, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens who qualify may also be considered. Applications are encouraged from minority groups and both genders

CHEMISTRY

THE KING'S COLLEGE, a Christian liberal arts college offering B.A. and B.Sc. degrees, has a full-time sessional position open in organic or organometallic chemistry. This position will include teaching organic chemistry as well as some introductory chemistry and preferably inorganic chemistry. Masters degree is required with graduate level course work in the area of teaching assignment; Ph.D. is preferred. Assent to College's statement of Faith is also required. Position effective September 1, 1990. Send application letter, curriculum vitae, copies of transcripts, and three letters of reference to: Dr. S. Keith Ward, Vice President (Academic), Dept. 401, 10766-97 St., Edmonton, AB, T5H 2M1; (403) 423-0729.

UNIVERSITY OF WESTERN ONTARIO. 2 Postdoctoral positions are available immediately for projects involving the Development of Expert Systems in Analytical Chemistry. Applications are invited from recently qualified PhDs with experience in computer assisted analytical chemistry, instrumental analytical chemistry or chemometrics. The projects involve development of an expert system for use with metals analysis by atomic absorption spectrometry and development of an expert system for analysis of GC/MS data. Send a CV, a statement of relevant experience and 2 letters of reference to Professor Martin J. Stillman, Department of Chemistry, University of Western Ontario, London, Ontario N6A 5B7, Canada, or Fax (519) 661 3022; bitnet. Stillman at UWOVAX UNIX or CC Mail.

THE UNIVERSITY OF BRITISH COLUMBIA: Department of Chemistry. Part-time research position is available for candidate highly experienced in organic synthesis of radioactive compounds, structure elucidation and spectroscopy. Applicant must have Ph.D. degree and a number of years additional experience. The grant funded appointment will be effective immediately and will be initially for one year but renewable. Salary range $19,200-$25,000 per annum. In accordance with Canadien immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. Candidates should send a curriculum vitae, a statement of research interests and the names of three referees to: Professor James P. Kutney, Department of Chemistry, University of British Columbia, 2036 Main Mall, Vancouver, British Columbia V6T 1Y6, Canada.

UNIVERSITY OF NEW BRUNSWICK. Physical Chemistry. Applications are invited for a tenure track position in experimental Physical Chemistry. Outstanding candidates from any area of physical chemistry will be considered, though some preference may be given to a person who compliments the existing experimental strengths of the Department. Candidates must possess the PhD degree and a solid record of chemical research, and be prepared to develop a vigorous research program. The position which is subject to budgetary approval is expected to be at the Assistant Professor level, but candidates whose experience qualifies them for a higher rank are encouraged to apply in accordance with Canadien Immigration requirements, this advertisement is directed to Canadian citizens or permanent residents. Applicants should send a resume, an outline of proposed research, and names of three referees to: Dr. D.G. Brewer, Chairman, Department of Chemistry, University of New Brunswick, Bag Service 45222, Fredericton, N.B., Canada E3B 6E2. Those applicants whose resumes are on file from last year's search (which did not obtain the necessary budget approval) need only provide ou updates indicating interest in the current search. UNB is committed to the principle of employment equity.

UNIVERSITY OF NEW BRUNSWICK, Laboratory Instructor - Physical Chemistry. Applications are invited for a one year term appointment as Instructor beginning July 1, 1990 to direct the undergraduate laboratory program in Physical Chemistry. The candidate must have at least an MSc in experimental physical chemistry with some experience in teaching, preferably at the undergraduate level. This position, which is subject to budgetary approval, falls under the collective Agreement between UNB and the Association of UNB Teachers, and as such, the appointment is renewable for one or two further two year terms, subject to satisfactory performance and the needs of the Department. Applicants should send a resume and the names of three referees to: Dr. D.G. Brewer, Chairman, Department of Chemistry, University of New Brunswick, Bag Services 45222, Fredericton, N.B., Canada E3B 6E2. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women are particularly welcome. An Employment Equity Employer.

CHEMISTRY & BIOCHEMISTRY

UNIVERSITY OF GUELPH. A Research Associate is sought to study the molecular basis for rhizosphere competence in an isolate of Pseudomonas putida that promotes growth of canola. The successful candidate will possess a Ph.D. degree and relevant research experience in some area of molecular biology, bacterial genetics and biochemistry. Salary will be commensurate with experience up to $25,000 per annum. The starting date for appointment is for a period of 1 year. Enquiries should be submitted to Dr. Janet M. Wood, Department of Chemistry and Biochemistry, University of Guelph, Guelph, Ontario, Canada, N1G 2W1 before March 1, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Guelph is committed to employment equity

CLASSICS

UNIVERSITY OF VICTORIA. The Department of Classics, University of Victoria invites applications for an appointment at the rank of Visiting Lecturer or Visiting Assistant Professor for the period September 1, 1990 to April 30, 1991, subject to funding. Applicants may have primary qualifications in either Greek or Latin studies, but should be prepared to teach both languages at the undergraduate level. The teaching assignment will include an introductory course in classical civilization. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program. Women are particularly encouraged to apply. Candidates are urged to apply as soon as possible, but in any case before February 28, 1990. Please submit a curriculum vitae and arrange for a dossier or letters from three referees to be sent to: Professor Peter L. Smith, Chairman, Department of Classics, University of Victoria, P.O. Box 1700, Victoria, B.C., Canada, V8W 2Y2.

CLOTHING & TEXTILES

UNIVERSITY OF MANITOBA. Applications are invited for a tenure track position in the Department of Clothing and Textiles, University of Manitoba, effective September 1, 1990. Required: maintain an active ongoing research program; teach undergraduate and graduate levels. Applicants With a strong background in one or more of the follow-

ing areas are encouraged to apply: textile and apparel economics and marketing, apparel design and production, textile and apparel history, textile science. Necessary: Ph.D. or equivalent with demonstrated research and teaching experience at the University level. Salary and rank will be commensurate with qualifications and experience. In accordance with Canadian immigration, priority will be given to Canadian citizens or permanent residents. Send applications, including a statement of research and teaching interests, curriculum vitae, and names of three referees to Dr. S.G. Turnbull, Head, Department of Clothing and Textiles, Faculty of Human Ecology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2, (phone (204) 474 6138/fax (204) 275 5299) by February 28, 1990.

COMMUNICATION STUDIES

CONCORDIA UNIVERSITY, MONTREAL. Department of Communication Studies. Areas: Ability to teach and conduct research from a broad perspective in the areas of communication, technology, culture, and society, including a good knowledge of Canadian theoretical traditions, communication institutions, and/or cultural organizations. Depending on qualifications and experience, up to Associate level. Qualifications: Distinction in scholarship, PhD in hand; degree or experience in Communication Studies; research orientation and publication within the discipline commensurate with rank, commitment to the humanities approach to Communication Studies; a sufficient understanding of written and spoken French to participate in a bilingual, interuniversity PhD program. Principal Responsibilities: To teach at the BA, MA and PhD levels. To conduct research and engage in scholarly publication; to supervise MA and PhD theses; to contribute to the development of the department's interuniversity PhD program in Communication. Salary: Within the Collective Agreement, dependent upon qualifications and experience. Appointment: Beginning: August 1, 1990. (subject to budgetary approval). Closing Date for Applications: March 9, 1990. Send curriculum vitae and three letters of reference to: Richard Hancox, Chair, Personnel Committee, Department of Communication Studies, Concordia University, 7141 Sherbrooke Street West, Montreal, Quebec H4B 1R6. In accordance with Canadian immigration requirements this advertisement is directed to all Canadian citizens and permanent residents who also meet the above qualifications. Concordia University is an equal opportunity employer and is committed to an employment equity program.

COMPUTER SCIENCE

LAKEHEAD UNIVERSITY. The Department of Mathematical Sciences invites applications for a probationary (tenure track) position, of e rank and salary to be determined, to commence July 1, 1990. A Ph.D. degree in Computer Science or in a closely related field is preferred, but e record of significant achievement in the field of computing or "all but dissertation" status in a Ph.D. graduate program will be favourably considered. The University offers three and four year undergraduate degree programs leading to a degree, and have just began a Co-operative program in Computer Science. The Department currently has seventy majors in Mathematics/Computer Science, and a large service role within the University. Academic Computer Facilities include a VAX 8650 cluster with UNIX, two Sun/3 systems, numerous microcomputers, and support. Applicants should submit a curriculum vitae and the names of three referees to Dr. J.H.M. Whitfield, Dean of Arts and Science, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 5E1; Telex: 073-4594; Fax 807-343-8023. Lakehead University has an employment equity policy and qualified women are particularly encouraged to apply. For more information, contact: Dr. W. Eames, Chairman of the Department of Mathematical Sciences, (807) 343-8663, or at the above address, or e-mail: pfmah@thunder.lakeheadu.ca. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An Equal Opportunity Employer.

UNIVERSITY OF NEW BRUNSWICK, SAINT JOHN CAMPUS. The Division of Mathematics, Engineering and Computer Science invites applications for two tenure track positions in Computer Science starting July 1, 1990. Candidates should have PhD in Computer Science or related field or demonstrated equivalent achievement in education and research. Those with lesser qualifications (M.Sc.) may be considered for appointment at the lecturer rank. Preference will be given to those with expertise in the areas of data analysis, data management, pattern recognition or programming languages. Responsibilities include teaching at the undergraduate level and research. Salary and rank commensurate with qualifications and experience. The availability of the position is subject to budget ary approval. Send c v. and the names and addresses of three referees to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration regulations this advertisement is directed in the first instance to Canadian citizens and permenent residents. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF REGINA. Department of Computer Science. Applications are invited for a faculty position at the Assistant Professor level in the Computer Science Department. This appointment will commence on July 1, 1990. The department is seeking an individual with an earned doctorate in Computer Science with expertise in Databases, Machine Learning, Computer Graphics or Image Processing. The Computer Science Department presently has twelve fulltime faculty members, four laboratory instructors, two technicians and approximately 1200 students/semester enrolled in its classes. The department emphasizes excellence in both research and teaching. There are six computing laboratories containing minicomputers and microcomputers for instructional and research activities. The graphics lab supports state of the art work in scientific visualization on a Silicon Graphics workstations. The computer centre provides a network of VAX and IBM computers as well as several microcomputer labs. The Westbridge Computer Corporation is building a major computer facility on campus which will provide excellent opportunities for joint endeavors. Salary negotiable according to qualifications and experience. Closing date for applications is April 30, 1990. Send a curriculum vitae including transcript and the names of at least three references to Dr. R.B Maguire, Head, Department of Computer Science, University of Regina, Regina, Saskatchewan, S4S 0A2. Please quote competition number 90-CAUT. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University of Regina is committed to employment equity. We welcome applications from all, especially aboriginal people, persons with disabilities, visible minorities and women.

TECHNICAL UNIVERSITY OF NOVA SCOTIA, School of Computer Science. Applications are invited for positions in the school of Computer Science at the Technical University of Nove Scotia. Rank and salary for these positions are open, competitive and commensurate with qualifications. Evidence of excellent research accomplishments or potential is required. Duties will include teaching at the Undergraduate, M.Sc., and Ph.D. level. Our undergraduate program is accredited and is mendatory cooperative. The graduate programs include a general stream as well as the only doctoral program in Computer Science in Nova Scotia. We have excellent research-oriented faculty and we enjoy the strong support of industry. The Halifax metropolitan area has a population of close to 300,000. It is the centre of Atlantic Canada and affords its residents a high quality of life. Applications will be accepted until the positions are filled, and should be submitted to the Director, School of Computer Science, Technical University of Nove Scotia, P.O. Box 1000, Halifax, Nova Scotia B3J 2X4. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

CONCORDIA UNIVERSITY. Centre for Pattern Recognition and Machine Intelligence (CENPARMI). CENPARMI is a new centre established in the Faculty of Engineering and Computer Science at Concordia University to foster close collaborations among active researchers in Pattern Recognition and Machine Intelligence and the industrial sector. Presently 10 faculty members and 35 research staff and graduate students are associated with the centre. CENPARMI invites applications for three postdoctoral and research positions in optical character recognition and document understanding, machine learning applied to pattern recognition, and specification and implementation of expert systems starting Spring or Summer 1990. Candidates should have experience in one of the above areas. Send resume, reprints of publications, and the names of three or more references as soon as possible and before March 30, 1990 to Dr. C.Y. Suen, Director, Centre for Pattern Recognition and Machine Intelligence, Concordia University, 1455 de Maisonneuve Boulevard West, Montreal, Quebec H3G 1M8, Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, foreign applicants are also encouraged to apply.

UNIVERSITY OF OTTAWA, Department of Computer Science, invites applications for replacement adjunct professors for a one-year term. A Ph.D. in Computer Science or a closely related discipline is required. Current research strengths are these: artificial intelligence, distributed computing, protocols, simulation, and theory. We are also interested in enhancing our strength in database, operating systems, programming languages, real-time systems and software engineering. Responsibilities will include teaching at the undergraduate and graduate level, research and administrative duties. Bilingualism (French and English) is desirable. In accordance with immigration regulations this advertisement is addressed to Canadian citizens or landed immigrants. Applications will be accepted until the positions are filled. To apply, send curriculum vitae (and have three letters of reference sent directly) to Ivan Rival, Chairman, Department of Computer Science, University of Ottawa, Ottawa, Ontario K1N 6N5.

L'UNIVERSITE D'OTTAWA département **d'informatique,** recrute présentement des professeur(es) adjoint(es) remplacants pour une durée d'un an. On demande un doctorat en informatique (ou équivalent). Nos spécialités de recherche sont: intelligence artificielle, informatique répartie, protocoles, simulation et théorie. Nous sommes aussi particulièrement intéressés à rehausser les domaines des bases de données, langages de programmation, systèmes d'exploitation, systèmes en temps réel et génie des logiciels. La charge de travail comprend l'enseignement au niveaux du baccalauréat et de la maîtrise, de la recherche, et des chaiges administratives. Le bilinguisme serait un atout. D'après les normes d'immigration cette annonce vise les citoyens canadiens ou immigrants reçus. Les applications seront acceptées tant que les postes ne seront pas remplis. Envoyez votre curriculum vitae jainsi que trois lettres de références envoyées directement par vos référés, à: Directeur, Département d'informatique, Université d'Ottawa, Ottawa, Ontario, K1N 6N5.

THE UNIVERSITY OF WATERLOO invites applications for faculty positions in Computer Science. A Ph.D. in computer science is required, with evidence of outstanding research achievements and/or potential in the areas of programming languages/tools, distributed systems, or hardware/software systems. Salary is commensurate with experience. Applications from woman candidates and recent graduates are particularly welcome. The Department of Computer Science comprises 40 full-time faculty members engaged in research and teaching activities. The Department and twelve computer research labs are housed in the new 300,000 sq. ft. William G. Davis Computer Research Centre. The Department is a key participant in ITRC, Information Technology Research Centre (a Centre of Excellence funded by the government of the Province of Ontario) that supports basic and applied research in information technology. Applications should include a curriculum vitae and the names of three references and should be directed to the chairman: Professor P.A. Larson, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1, palarson@waterloo.edu. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and to permanent residents. The University encourages both women end men to apply.

CONSUMER STUDIES

ST. FRANCIS XAVIER UNIVERSITY. The Department of Nutrition and Consumer Studies of St. Francis Xavier University invites applications for a tenure track position in Consumer Economics. A Ph.D. or equivalent is preferred; candidates with Masters degrees will be considered. Responsibilities include teaching undergraduate and graduate consumer studies with a family studies orientation, and maintaining an active research program. The appointment will be effective Sept. 1, 1990. Closing date for receipt of applications is March 31, 1990. The salary depends on experience. St. Francis Xavier University is a Comprehensive University of about 2900 full-time students. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should send a curriculum vitae, transcripts, and the names and addresses of three referees to Dr. D. Sullivan, Acting Department of Nutrition and Consumer Studies, P.O. Box 193, St. Francis Xavier University, Antigonish, Nove Scotia, B2G 1C0.

DENTISTRY

UNIVERSITY OF MANITOBA. Applications are invited for e tenure-track position at the rank of Assistant or Associate Professor commencing July 1, 1990 in the Department of Oral Biology, Faculty of Dentistry, University of Manitoba. The Department is responsible for teaching basic biological sciences and work with related areas in Dentistry, to undergraduate, graduate and dentel hygiene students. The University has an active M.Sc. and Ph.D. programs and members of the department conduct research into connective tissues, mechanisms of calcification, endocrine function, salivary physiology, microbial ecology and metabolism and craniofacial morphometry. Applicants should be in tissue Biology/Histology or Cell Biology. The successful applicant will be expected to teach components of integrated courses in Oral Biology and to pursue an active research program in her/his area of expertise. Salary and academic rank commensurate with qualifications and experience. Applicants should have a Ph.D. degree. Both women and men are encouraged to apply. In accordance with Canada Immigration policy, priority will be given to Canadian citizens or permenent residents. Applicants should submit their curriculum vitae and outline of their research goals, and arrange for three letters of reference to be sent to Dr. G.H. Bowden, Professor and Head, Department of Oral Biology, Faculty of Dentistry, University of Manitoba, 780 Bannatyne Avenue, Winnipeg, Manitoba, Canada, R3E 0W2. Deadline for applications is April 1, 1990.

DEVELOPMENT STUDIES /HUMANITIES

UNIVERSITY COLLEGE OF CAPE BRETON. Applications are invited for a tenure-track position, at the renk of Assistant Professor, starting July 1, 1990 subject to budget approval. Qualifications: a Ph.D. and teaching experience at the university level. Duties will include teaching undergraduate courses in Music (history end theory), interdisciplinary courses in the Humanities and working in a process-oriented educational setting (Problem Centred Studies). Salary commensurate with qualifications and experience. Applications, together with curriculum vitae should be sent to: Prof. David E. White, Head, Division of Development Studies, University College of Cape Breton, Sydney, N.S., Canada, B1P 6L2. Applications close: February 28, 1990. In accordance with Canadian immigretion requirements, this advertisement is directed to Canadian citizens and permanent residents.

ECONOMICS

MOUNT ALLISON UNIVERSITY. Department of Economics. Applications are invited for a one year sabbatical replacement position, subject to budgiary approval, commencing on July 1, 1990. An applicant should hold a Ph.D. or a Ph.D near completion and have a strong commitment to undergraduate teaching, and to research. Duties will include teaching Principles of Economics, Microeconomics, and one further course at the undergraduate level in applied microeconomics. The appointment will be at the rank of Lecturer or Assistant Professor. The 1990-91 salary range for Lecturer is $28,019 to $40,319 and for Assistant Professor is $34,169 to $46,008. An application should include a curriculum vitae and the names of three referees, and should be sent to Professor George J. De Benedetti, Head and Chair of the Search Committee, Department of Economics, Mount Allison University, Sackville, New Brunswick E0A 3C0. The closing date for receipt of applications is March 31, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizen who apply will also be considered. Applications are encouraged from minority groups and both genders.

ST. FRANCIS XAVIER UNIVERSITY. The Department of Economics, St. Francis Xavier University invites applications for e probationary (tenure track) appointment at the Assistant Professor/Lecturer level (depending on qualifications) commencing on September 1, 1990. Applications are expected to have a completed or nearly completed Ph.D., and to have e strong commitment to undergraduate teaching and research. Desirable fields are money and banking, regional (or Maritime) economics, public finance, and resource (or environmental) economics, but other fields will be considered. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should submit their curriculum vitae and arrange for three letters of reference to be sent to Professor Salah El-Sheikh, Chair, Department of Economics, St. Francis Xavier University, Antigonish, Nova Scotia B2G 1C0.

MOUNT SAINT VINCENT UNIVERSITY. Applications are invited for a position in the Department of Economics, Mount Saint Vincent University, at the Assistant Professor level, commencing July 1, 1990, subject to budgetary approval. Salary is based on the Collective Agreement to a maximum of $40,390. The incumbent will be responsible for teaching economics, as well as undergraduate courses in one or more of the following areas: labour, public finance, or women's issues. An ongoing program of research will be expected. Qualifications: A Ph.D. or ABD in Economics degree, preferably a Ph.D. in Economics. Send letter of application with curriculum vitae, and names of three referees to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, N.S., B3M 2J6. In accordance with Canadian immigration requirements, this notice is directed to Canadian citizens and landed immigrants.

LAKEHEAD UNIVERSITY. The Department of Economics, Lakehead University, invites applications for one or more probationary (tenure-track) positions at the assistant professor level. Duties will include undergraduate/graduate teaching and research. Applicants should specify their area(s) of interest and have a M.Sc. and Ph.D. programs and members of the department conduct research into connective tissues, mechanisms of calcification, endocrine function, salivary physiology, microbial ecology and metabolism and craniofacial morphometry. Applicants should be in tissue Biology/Histology or Cell Biology. The successful applicant will be expected to teach components of integrated courses in Oral Biology and to pursue an active research program in her/his area of expertise. Salary and academic rank commensurate with qualifications and experience. Applicants should have a Ph.D. degree. Both women and men are encouraged to apply. In accordance with Canada Immigration policy, priority will be given to Canadian citizens or permenent residents. Applicants should submit their curriculum vitae and outline of their research goals, and arrange for three letters of reference to be sent to Dr. G.H. Bowden, Professor and Head, Department of Oral Biology, Faculty of Dentistry, University of Manitoba, 780 Bannatyne Avenue, Winnipeg, Manitoba, Canada, R3E 0W2. Deadline for applications is April 1, 1990.

DEVELOPMENT STUDIES /HUMANITIES

UNIVERSITY COLLEGE OF CAPE BRETON. Applications are invited for a tenure-track position, at the renk of Assistant Professor, starting July 1, 1990 subject to budget approval. Qualifications: a Ph.D. and teaching experience at the university level. Duties will include teaching undergraduate courses in Music (history end theory), interdisciplinary courses in the Humanities and working in a process-oriented educational setting (Problem Centred Studies). Salary commensurate with qualifications and experience. Applications, together with curriculum vitae should be sent to: Prof. David E. White, Head, Division of Development Studies, University College of Cape Breton, Sydney, N.S., Canada, B1P 6L2. Applications close: February 28, 1990. In accordance with Canadian immigretion requirements, this advertisement is directed to Canadian citizens and permanent residents.

ECONOMICS

MOUNT ALLISON UNIVERSITY. Department of Economics. Applications are invited for a one year sabbatical replacement position, subject to budgiary approval, commencing on July 1, 1990. An applicant should hold a Ph.D. or a Ph.D near completion and have a strong commitment to undergraduate teaching, and to research. Duties will include teaching Principles of Economics, Microeconomics, and one further course at the undergraduate level in applied microeconomics. The appointment will be at the rank of Lecturer or Assistant Professor. The 1990-91 salary range for Lecturer is $28,019 to $40,319 and for Assistant Professor is $34,169 to $46,008. An application should include a curriculum vitae and the names of three referees, and should be sent to Professor George J. De Benedetti, Head and Chair of the Search Committee, Department of Economics, Mount Allison University, Sackville, New Brunswick E0A 3C0. The closing date for receipt of applications is March 31, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizen who apply will also be considered. Applications are encouraged from minority groups and both genders.

ST. FRANCIS XAVIER UNIVERSITY. The Department of Economics, St. Francis Xavier University invites applications for e probationary (tenure track) appointment at the Assistant Professor/Lecturer level (depending on qualifications) commencing on September 1, 1990. Applications are expected to have a completed or nearly completed Ph.D., and to have e strong commitment to undergraduate teaching and research. Desirable fields are money and banking, regional (or Maritime) economics, public finance, and resource (or environmental) economics, but other fields will be considered. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should submit their curriculum vitae and arrange for three letters of reference to be sent to Professor Salah El-Sheikh, Chair, Department of Economics, St. Francis Xavier University, Antigonish, Nova Scotia B2G 1C0.

MOUNT SAINT VINCENT UNIVERSITY. Applications are invited for a position in the Department of Economics, Mount Saint Vincent University, at the Assistant Professor level, commencing July 1, 1990, subject to budgetary approval. Salary is based on the Collective Agreement to a maximum of $40,390. The incumbent will be responsible for teaching economics, as well as undergraduate courses in one or more of the following areas: labour, public finance, or women's issues. An ongoing program of research will be expected. Qualifications: A Ph.D. or ABD in Economics degree, preferably a Ph.D. in Economics. Send letter of application with curriculum vitae, and names of three referees to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, N.S., B3M 2J6. In accordance with Canadian immigration requirements, this notice is directed to Canadian citizens and landed immigrants.

LAKEHEAD UNIVERSITY. The Department of Economics, Lakehead University, invites applications for one or more probationary (tenure-track) positions at the assistant professor level. Duties will include undergraduate/graduate teaching and research. Applicants should specify their area(s) of interest and have available positions at the Director/Associate Professor - this is a full-time, tenure track position. The successful candidate will assume overall responsibility for the E.S.L. program at Saint Mary's University and would be expected to provide leadership both in teaching and research. An administrative stipend and a course reduction in the teaching assignment is associated with this position. Duties will begin on July 1, 1990, and (2) Assistant Professor - this is a full time, 3 year limited term position. The successful candidate will have the academic specialization to complement the background of the Director/Associate Professor. Duties will begin on September 1, 1990. It is expected that the successful candidate will be appointed to the Faculty of Education. However, depending upon individual qualifications and interests, it is expected that applications will be for a joint appointment with the Faculty of Arts. Each successful candidate will have a completed Doctorate; demonstrated potential in research; a commitment to publish; and preferably, school based experience. Applications from qualified women candidates are particularly encouraged. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Positions are subject to budget approval. Applications shall include a curriculum vitae, official transcripts from all universities where degrees have been obtained; three letters of reference, and descriptions of the courses in which you are competent to teach. All material related to an application should be sent to: Roger H. Barnsley, Dean, Faculty of Education, Saint Mary's University, Halifax, N.S. B3H 3C3. Applications should be received by March 1, 1990, though competition will remain open until the position has been filled.

**UNIVERSITE McGILL. Le Département de l'enseignement des langues secondse solicite des candidatures au poste de professeure) adjoint(e) pour les programmes de didactique du l'angele langue seconde (poste menant à la permenence). On exige un doctoret en linguistique appliquée ou dans un domaine connexe, de l'expérience dans l'enseignement, des l'reveux de recherche et des publications pertinents. Tâche consistant à enseigner un cours de didactique du français tangue seconde (primaire et secondaire), de linguistique, de psycholinguistique et sociolinguistique appliquées, en la surveillance de stagiaires dens les écoles, ainsi qu'en la direction de travaux de recherche au niveau des études supérieures. Une expérience en immersion, en classes d'accueil et une discipline au niveau de l'enseignement de maîtres en langue sont souhaitable. Entrée en fonction: 1er septembre 1990. Prière de faire parvenir les candidatures, accompagnées des noms et adresses de trois répondants à: Monsieur David Dillon, directeur du comité de recherche, Enseignement des langues secondes, Université McGill, 3700 rue McTavish, Montréal, Québec, H3A 1Y2. Poste sujet à l'appiobation budgétaire et ouvert, conformément aux exigences relatives à l'immigration au Canada, aux citoyens canadiens et aux résidants permenents. Date limite des candidatures: 2 avril 1990 ou dès que le poste est pourvu.

MOUNT SAINT VINCENT UNIVERSITY. Applications are invited for a position in the Department of Education, Mount Saint Vincent University, at the Assistant Professor level, commencing July 1, 1990, subject to budgetary approval. Salary is based on the MSVU Collective Agreement to a maximum of $40,390. The successful candidate's responsibilities will include teaching courses in the social studies elementary curriculum at the undergraduate, graduate and in-service levels; participating in the teaching of graduate seminars on research literacy and approaches to teaching; supervising student teachers and working with teachers; and supervising graduate student research in elementary education. An ongoing program of research will be expected. Qualified applicants will hold or be near completion of a doctorate and will have school teaching experience, preferably at the elementary level. Background in other elementary subject areas and qualitative research methods and/or contemporary social issues will be considered an asset. Send letter of application with curriculum vitae and names of three referees to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, N.S., B3M 2J6. In accordance with Canadian immigration requirements, this notice is directed to Canadian citizens and landed immigrants.

BROCK UNIVERSITY. Pending budgetary approval, the Child Studies Program at Brock University will have up to three probationary and/or temporary positions beginning July 1990, at the Assistant or Associate Professor level. Child Studies is a large interdisciplinary program with participating faculty from Psychology, Sociology, Social Work and Physical Education/Recreation. Individuals with a Ph.D. or ABD from one of these disciplines with research and teaching interests in child development are encouraged to apply. Please send curriculum vitae, three letters of reference and sample of writing to: Linda Rose-Krasnor, Ph.D., Director, Child Studies Program, Brock University, St. Catharines, Ontario Canada L2S 3A1. Applications will be considered until all positions are filled. In accordance with Canadian immigretion requirements, this advertisement is directed to Canadien citizens and permanent residents. Brock University is an equal opportunity employer. Smoking at Brock University is strictly prohibited.

UNIVERSITY OF ALBERTA. Adult Education Vacancies. Applications are invited for two tenure-track positions in adult education at the University of Alberta, Edmonton. The Department of Adult, Career and Technology Education offers undergraduate, diploma and graduate degree programs leading to teacher certification, leadership positions in adult and higher education, and in instructional systems. The appointments will be at the assistant professor level with a current salary range $34,970 - 51,434) and will be effective July 1, 1990, subject to final budgetary approval. Department priorities for these positions are in the areas of: Adult Basic Education, including literacy, ESL, and special adult supplications; Human Resource Development, with a special focus on adult education in the private sector, government, business and other community settings. All applicants should have a doctorate, substantial experience in working with adults, and research competence. Successful applicants will be expected to teach in both the undergraduate and graduate programs, engage in program development activities, supervise undergraduate and graduate students, and maintain an active scholarly and professional program. Letters of application should include a curriculum vitae, statement of research and teaching interests, names, addresses and telephone numbers of three referees, and e recent publication. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Alberta is committed to the principle of equity in employment. Applications should be sent prior to February 28, 1990 to: Dr. Abram G. Konrad, Chair, Adult, Career and Technology Education, University of Alberte, Edmonton, Alberte, T6G 2G5; (403) 492-0544

ENGINEERING

CONCORDIA UNIVERSITY. The Department of Mechanical Engineering at Concordia University is seeking applications for a full-time (tenure-track) faculty position in Industrial Engineering to start immediately. The Department offers B. Eng., M. Eng., and Ph.D. programs and has a well-established and well funded

faculty research actively. Applicants should have a Ph.D in Industrial or Mechanical Engineering with a high promise of excellence in teaching and proven ability to conduct a high level independent research. The areas of possible specialization required for the position are Facilities Planning, Material Handling, Process Planning, Production Control, CAD/CAM, Flexible Manufacturing Systems and Expert Systems. The successful candidate will be expected to seek external funding for research, demonstrate scholarly productivity through publications, and develop fruitful contacts with industry. Salaries will be competitive. Applications, including detailed curriculum vitae and names of three referees, should be sent to Dr. M.O.M. Osman, Chairman, Department of Mechanical Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

THE UNIVERSITY OF BRITISH COLUMBIA. Department of Chemistry. A Postdoctoral Fellow/Research Associate position is available for a recent Ph.D. in Applied Mathematics, Engineering, or Physics with a strong background in the numerical solution of fluid dynamic equations. The research is directed towards the further development of discretization methods for applied to fluid flow and other applications. Candidates should have a very good background in applied mathematics and numerical analysis. Experience with spectral and/or collocation methods in the numerical solution of partial differential equations would be an important asset. A knowledge of finite-difference and finite-element techniques would also be useful. The appointment will be effective immediately and will be initially for one year but renewable. The successful candidate will be appointed in the Chemistry Department with the option for the appointment to be joint with the Institute of Applied Mathematics or the Department of Geophysics and Astronomy. Salary range $24,500 (Can) per annum with travel assistance. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. Candidates should send a curriculum vitae, a statement of research interests and the names of three referees to: Professor Bernie Shizgal, Department of Chemistry, University of British Columbia, 2036 Main Mall, Vancouver, British Columbia V6T 1Y6, Canada.

LAKEHEAD UNIVERSITY. The School of Engineering at Lakehead University invites applications for a probationary (tenure-track) position, pending budget approval, from Control Engineers. Preference will be shown for applications from electrical engineers but mechanical and chemical engineers should also apply. This faculty position is sponsored by the Ontario Ministry of Colleges and Universities' Faculty Renewal Program. Since the objectives of this program are to increase the number of young faculty in the university, the position is open at the Assistant Professor rank and women are encouraged to apply. Candidates should hold a Ph.D but applications by individuals working towards a Ph.D will be considered. The successful applicant will be expected to be a effective teacher and to conduct independent research. The successful candidate will have the opportunity to conduct research with engineering faculty members who are part of the Federal Government Centre of Excellence entitled "Science and Engineering for High-Value Papers from Mechanical Wood Pulps." Please submit curriculum vitae with the names and addresses of three references to: Dr. D.L. Common, Dean of Professional Studies, Lakehead University, Thunder Bay, Ontario P7B 5E1. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An Equal Opportunity Employer.

QUEEN'S UNIVERSITY. The Department of Electrical Engineering, Queen's University is seeking candidates for appointment to tenure track faculty positions at the Assistant or Associate Professor level. Applications are invited from all areas of electrical engineering, but preference will be given to persons specializing in: computer engineering, digital signal and image processing, fibre and integrated optics, finite-element analysis applied to electric machines, robotics and VLSI. Duties include undergraduate and graduate teaching, establishment of a significant research program and participation in the Department activities. The Department offers undergraduate Electrical Engineering and Computer Engineering Options with an enrolment of over 300 undergraduates and 125 post-graduate students in the M.Sc. and Ph.D. programs. Currently there are 24 full-time Faculty members and several adjunct instructors. Applicants must hold a Ph.D. degree. Rank and salary are commensurate with qualifications and experience. Send a detailed resume summary with names and addresses of three referees to Dr. G.J.M. Aitken, Head, Department of Electrical Engineering, Queen's University, Kingston, Ontario, K7L 3N6. Please quote reference number: O-4-90. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and permanent residents.

UNIVERSITY OF TORONTO. The Department of Electrical Engineering at the University of Toronto invites applications for an Assistant Professor position in the area of Silicon Device and Process Technology. Candidates are expected to carry out cooperative industrial research with, among others, Northern Telecom Ltd, one of the world's largest telecommunication companies. The position is for a limited term and will involve undergraduate and graduate teaching in electronics. Interested candidates are invited to send applications with curriculum vitae and a list of references to: Professor Sedra, Chairman, Department of Electrical Engineering, University of Toronto, Toronto, Ontario M5S 1A4, Canada. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University encourages both women and men to apply.

UNIVERSITY OF WINDSOR. In accordance with its commitment to employment equity, the University of Windsor, Windsor, Ontario invites applications from qualified women for the tenure track position of Assistant Professor in Mechanical Engineering. Duties include graduate and undergraduate teaching, and development of research programs in the M.Sc. and Ph.D. levels within the Department of Mechanical Engineering in the Thermo-fluids area or the Manufacturing/ Automation and Machine Dynamics area. A doctoral degree in Mechanical Engineering is required and eligibility for registration in the Association of Professional Engineers of Ontario is highly desired. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens or landed immigrants. The position is expected to be at the Assistant Professor level, but candidates whose experience and record merit a higher rank are encouraged to apply. Applicants should send a resume and the names of three referees by March 31, 1990 to Dean of Engineering, University of Windsor, Windsor, Ontario, N9B 3P4.

ROYAL MILITARY COLLEGE OF CANADA, Kingston, Ontario. Le département de génie mécanique du Royal Military College of Canada offre deux postes de professeur(e) adjoint(e), menant à la permanence. On doit avoir un Ph.D ou équivalent) en génie mécanique. On devra enseigner, en français, la géométrie descriptive et le dessin industriel, conformément au CAO, pour l'un des postes, et la résistance et le génie des matériaux, pour le second. La connaissance du français est essentielle. On devra participer à un programme de recherche actif et produciff dans un des domaines de recherche du département combustion, performance des moteurs, électronique, transfert de chaleur, propulsion, dynamique des véhicules et des structures, matériaux composites et conception mécanique. L'échelle de salaires pour 1988/89 est de 31 040 $ a 45 534 $; cette échelle est ajustée annuellement. Le salaire accordé dépendra de l'expérience et des qualifications. Soumettre son curriculum vitae, ainsi que les nom et adresse de 3 références, avant le 31 mars 1990, à M. R.J. Ferguson, Président, Département de génie mécanique, Royal Military College of Canada, Kingston, Ontario K7K 5L0. Conformément aux exigences de la loi sur l'immigration canadienne, ce poste est offert également aux femmes et aux hommes. Selon les politiques canadiennes d'immigration, ce poste est offert en priorité aux citoyens et citoyennes du Canada et, en seconde priorité, aux résidents permanents et aux immigrant(e)s reçu(e)s. An English version of this ad for a position where the knowledge of French is essential may be obtained from Dr. M. Gauthier, Assistant to the Principal, Royal Military College of Canada, Kingston, Ontario, K7K 5L0.

McGILL UNIVERSITY. Computer Engineering. The establishment of a new degree program in Computer Engineering has created a number of tenure-track faculty openings in the Department of Electrical Engineering at McGill University. These can be at any level of rank and will be effective September 1st, 1990. Applications are invited from individuals who are dedicated to teaching at both the undergraduate and graduate levels, and who have outstanding research potential or demonstrated research ability in any of the following areas: Software Engineering, Computer Architecture, Operating Systems, Computer Systems Engineering, Parallel Computing, and Distributed Systems. The Department has a faculty of 29 professors and a student body of approximately 600 undergraduate majors and 230 graduate students, 70 of whom are Doctoral candidates. Research areas in which the faculty has strong groups with an international reputation include Computer Vision (part of the McGill Research Centre for Intelligent Machines), Computational Analysis and Design Automation, Communications Systems, Systems and Control, and VLSI Design and Testing. The School offers Computer Science, with its strengths in algorithms, computational geometry, numerical analysis, architecture and networks, provides another major forum for interaction. Candidates must hold an earned Ph.D. degree. In addition, a bachelor's degree from an accredited engineering school would be an asset. Please send a resume and e list of 3 references to: Professor V.K. Agarwal, Chairman, Search Engineering Search Committee, Department of Electrical Engineering, McGill University, 3480 University Street, Montreal, Quebec, Canada H3A 2A7; Tel: (514) 398-7136. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and Permanent residents of Canada. Applications from others are welcomed, however, consideration of such candidates must be deferred until a Canadian search has been completed.

McGILL UNIVERSITY. Department of Chemical Engineering. Applications are invited to fill a tenure-track position at the Assistant Professor level. The successful candidate should have a strong interest in Thermal Plasma Technology. Experience in advanced materials processing and plasma spectroscopy would be an asset. The position will involve teaching and research in the Department of Chemical Engineering. The appointment can commence any time after June 1, 1990. Applications, including curriculum vitae, list of references and research interests, should be sent to Professor M. R. Kamal, Chairman, Department of Chemical Engineering, McGill University, 3480 University Street, Montreal, Quebec, H3A 2A7; (514) 398-4262. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants. However, all well-qualified candidates are encouraged to apply and will be given serious consideration.

McGILL UNIVERSITY. Department of Chemical Engineering. Brace Research Institute. The Brace Research Institute, established as the result of a bequest over 30 years ago, was founded to contribute to the solutions of problems of water supply and power scarcity in arid areas. The Institute is administered by the Department of Chemical Engineering. Applications are invited to fill a tenure-track position at the Assistant Professor level. The successful candidate will teach in the Department of Chemical Engineering and will carry out research in areas related to the development of small scale, energy efficient and economic technologies for water desalination, treatment, or purification. Selected research will be funded from the Brace Bequest. While the candidate is expected to seek funding from governmental and private agencies. The appointment can commence any time after June 1, 1990. Applications, including curriculum vitae, list of references, and research interests, should be sent to Professor M. R. Kamal, Director, Brace Research Institute, Department of Chemical Engineering, McGill University, 3480 University Street, Montreal, Quebec H3A 2A7; (514) 398-4262. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants. However, all well-qualified candidates are encouraged to apply and will be given serious consideration.

UNIVERSITY OF WATERLOO. The Department of Electrical and Computer Engineering at the University of Waterloo is seeking candidates for appointment to tenure track faculty positions. Applications are invited in branches of electrical engineering but preference will be given to persons specializing in power system analysis and voltage stability and microwave integrated circuits. The department also invites applications for definite-term appointments in information theory. Preference will be given to persons specializing in computer networks and communications, and microprocessors. These positions are being funded under the auspices of the Information Technology Research Centre (ITRC). The level of the appointments and salaries will be commensurate with the qualifications of the candidate. The candidate must have a doctoral degree and a strong commitment to research and teaching. Selection of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed to the rank of Professorare wherever possible. Candidates should send their resume to: Dr. Victor H. Quintana, Chairman, Faculty Search Committee, Department of Electrical and Computer Engineering, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women candidates are particularly welcome An Employment Equity Employer.

ENGLISH

SAINT MARY'S UNIVERSITY. The Department of English invites applications for a tenure-track position in Creative Writing, effective 1 September, 1990. The successful candidate will also be expected to teach courses in literature and first-year composition. A Ph.D., publications, and some teaching experience required. Rank will be appropriate to the candidate's level of experience. In accordance with Canadian immigration requirements, priority will be given to citizens and permanent residents of Canada. Closing date for applicationsis 1 March, 1990. Forward curriculum vitae, transcripts, and three letters of reference to: Dr. Peter MacCallum, Chair, Department of English, Saint Mary's University, Halifax, Nova Scotia B3H 3C3.

SUNDA FRASER UNIVERSITY. English. Subject to funding, the Department of English expects to make one tenure-track appointment at the Assistant Professor level in 19th-Century literature with emphasis on Milton and the metaphysicals. Appointment to begin July or September 1990. Ph.D required, either completed or near completion. Please send CV, names of three referees, and copies of three relevant publications to Dr. Sandra Djwa, Chair, Department of English, Simon Fraser University, Burnaby B.C. V5A 1S6. Application deadline: March 30. Shortlisters will be given interview opportunities at qualified applicants. In accordance with Canadian immigration requirements this advertisement is directed in the first instance to Canadian citizens and Permanent residents of Canada. Applications from others are welcomed, however, consideration of such candidates must be deferred until a Canadian search has been completed.

UNIVERSITY OF VICTORIA. The Department of English invites applications for a tenure-track, half-time position in Eighteenth Century British literature effective July 1, 1990 at the entry level of Assistant Professor. The salary will depend on qualifications and experience, and the appointment is subject to University approval of a policy on regular half-time faculty appointments. Applicants should send a CV and the names of three referees to Terry G. Sherwood, Chair, Department of English, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2; the deadline for applications is March 1, 1990. In accordance with Canadian Immigration Regulations, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program. Women are particularly encouraged to apply.

UNIVERSITY OF OTTAWA. Department of English. Applications are invited for tenure-track replacement positions at the rank of Assistant Professor effective July 1, 1990. Deadline March 9, 1990. The Department is looking for well qualified applicants with, as a minimum, a Ph.D. and preferably some publications. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. Employment equity is a University policy. Send curriculum vitae and have three letters of reference forwarded to: Frank M. Tierney, Chair, Department of English, University of Ottawa, Ottawa, Canada, K1N 6N5.

ST. FRANCIS XAVIER UNIVERSITY. English Department. Applications are invited from Ph.Ds in English (completed or very near completion) for a tenure track position at the rank of Assistant Professor. The successful applicant will normally teach an introductory survey of literature and senior courses in Literature of the Romantics. An ability to teach any of the following will be an advantage: Contemporary Critical Theory, Medieval Literature, Restoration and 18th Century Literature. Candidates without experience in the main area mentioned are requested not to apply. The ideal candidate will have shown promise of distinction in scholarship as well as a talent for communicating an appreciation of literature to undergraduate students, with clarity, enthusiasm and integrity. The salary floor is $35,136. A curriculum vitae should be sent to Derek Wood, Chair, Department of English, St. Francis Xavier University, Antigonish, N.S., B2G 1C0. Deadline 1 April 1990. Letters of recommendation should be sent directly to this address by at least three referees. Canadian immigration regulations require this advertisement to be directed initially at Canadian citizens and permanent residents of Canada.

ST. FRANCIS XAVIER UNIVERSITY. English Department. Applications are invited from Ph.Ds in English (completed or very near completion) for a tenure track position at the rank of Assistant Professor. The successful applicant will normally teach an introductory survey of literature and senior courses in 19th Century British Literature. An ability to teach any of the following will be an advantage: Modern British, Contemporary Critical Theory, Medieval Literature, 18th Century and Mediaeval Literature. Candidates without expertise in the main area mentioned are requested not to apply. The ideal candidate will have shown promise of distinction in scholarship as well as a talent for communicating an appreciation of literature to undergraduate students, with clarity, enthusiasm and integrity. The salary floor is $35,136. A curriculum vitae should be sent to Derek Wood, Chair, Department of English, St. Francis Xavier University, Antigonish, N.S., B2G 1C0. Deadline 1 April 1990. Letters of recommendation should be sent directly to this address by at least three referees. Canadian immigration regulations require this advertisement to be directed initially at Canadian citizens and permanent residents of Canada.

ST. FRANCIS XAVIER UNIVERSITY. English Department. Applications are invited from Ph.Ds in English (completed or very near completion) for a one-year limited term position at the rank of Assistant Professor. The successful applicant will normally teach introductory surveys of literature and a more advanced course in Modern Literature. Candidates without expertise in the specialist area mentioned are requested not to apply. The ideal candidate will have shown promise of distinction in scholarship as well as a talent for communicating an appreciation of literature to undergraduate students, with clarity, enthusiasm and integrity. The salary floor is $35,136. A curriculum vitae should be sent to Derek Wood, Chair, Department of English, St. Francis Xavier University, Antigonish, N.S., B2G 1C0. Deadline 1 April 1990. Letters of recommendation should be sent directly to this address by at least three referees. Canadian Immigration regulations require this advertisement to be directed initially at Canadian citizens and permanent residents of Canada.

UNIVERSITY OF OTTAWA. Department of English. Applications are invited for a tenure-track position in Renaissance Literature at the rank of Assistant Professor effective July 1, 1990. Deadline February 28, 1990. The Renaissance is particularly but not exclusively interested in applicants working in the late medievalearly Renaissance period. A Ph.D and some publications are a minimum requirement. In accordence with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. Employment equity is a University policy. Send curriculum vitae and have three letters of reference forwarded to: Frank M. Tierney, Chair, Department of English, University of Ottawa, Ottawa, Canada, K1N 6N5.

UNIVERSITY OF TORONTO (Scarborough Campus), Ontario. Assistant Professor English tenure stream. Duelliicetion: Ph.D. in English Duties: applications welcomed from candidates qualified to teach and carry out research in one of the following areas: Eighteenth Century Literature, the Romantic period, American Literature, or Twentieth Century Literature, excluding Drama. An ability to teach Contemporary Fiction at the undergraduate level must be an asset, applicants must demonstrate clear strength in both teaching and research. Appointment is effective 1 July, 1990. Application deadline for appointment to Professor John Warden, Chair, Division of Humanities, Scarborough Campus, University of Toronto, 1265 Military Trail, Scarborough, Ontario, M1C 1A4 Have three letters of reference, or dossier, sent to Chair, as soon as possible. Include curriculum vitae and no more that 25 pages. Application deadline 28 February 1990. This position is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants of Canada. The University of Toronto encourages both women and men to apply.

ENGLISH/ WOMEN'S STUDIES

MOUNT SAINT VINCENT UNIVERSITY invites applications for a joint, tenure-track appointment at the Assistant Professor level to the Departments of English and Women's Studies, commencing July 1, 1990, subject to budgetary approval. Salary is based on the MSVU collective agreement to a maximum of $40,390. Duallified applicants will have a Ph.D. in English. The English Department seeks a specialist in Feminist Criticism and Women's Studies Experience in teaching Children's Literature and/or writing would be desrable The Women's Studies Department requires a candidate with a strong background in Feminist Theory who is willing to teach the first-year interdisciplinary Women's Studies course. Please send letter of application with curriculum vitae and three letters of reference by February 28, 1990 to Dr Reginald Stuart, Dean of Humanities and Sciences, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants.

ENVIRONMENTAL SCIENCE

THE UNIVERSITY OF CALGARY. Assistant Professor Landscape Design. The University of Calgary Faculty of Environmental Design is an interdisciplinary Landscape Planning advanced degrees with concentrations in Architecture, Environmental Science, Industrial Design, and Urban and Regional Planning. Applications are invited for the following tenure-track appointment in its Environmental Science Program effective July 1, 1990. The successful candidate is expected to function within several areas such as restoration ecology, landscape architecture, reclamation, Planning,Landscape Planning, Emergency Care and Treatment of Athletes Injuries and a Sports Medicine Seminar. Preference will be given to candidates possessing a Ph.D. in an area relevant to course responsibilities and athletic therapist certification. Concordie University is committed to employment aquity and encourages applications from qualified females and members of minority groups. In accordance with the Canadian Immrgration regulatrons, this advertisement is directed at Canadian Citizens, Landed Immigrants and persons otherwise qualified to work in Canada. Please send curriculum vitae and have three letters of reference forwarded to Dr. William P. Sellers, Chair, Department of Exercise Science, Concordia University, 7141 Sherbrooke Street West, Montreal, Quebec H4B 1R6. Phone (514) 848-3319, Fax (514) 848-3492.

FAMILY STUDIES

MOUNT SAINT VINCENT UNIVERSITY. Family Studies. Applications are invited for a tenure-track position in the Department of Home Economics, Mount Saint Vincent University, commencing July 1, 1990, subject to final budgetary approval. Salary is based on the MSVU collective agreement to a maximum of $40,390. The successful candidate will teach undergraduate and graduate courses, supervise cooperative education and field inservice and outreach programs for family services practitioners, and initiate an active program of applied research team research compatible with departmental interests. Qualifications include a Ph.D., familiarity with family ecosystems perspective and experience in family and community development. Letter of application with curriculum vitae and names of 3 referees should be sent to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, N.S., B3M 2J6. In accordance with Canadian immigration requirements, this notice is directed only to Canadian citizens and landed immigrants.

FILM STUDIES

YORK UNIVERSITY. Atkinson College. Department of Fine Arts. Applications are invited for an entry level appointment in Film Studies. Applicants will be expected to teach courses in the full range of film studies: introductory film analysis, Canadian cinema, television studies, and film theory. PhD or equivalent, demonstrated research, teaching experience and publications required. Salary commensurate with qualifications. Please forward curriculum vitae with the names of three references by February 28, 1990 to: Professor Sheily Hornstein-Rabinovitch, Chair, Department of Fine Arts, Atkinson College, 610 Atkinson, York University, North York,

ministered by the equine Industry, Government of Ontario and the University of Guelph, is seeking a Director. The Director will be responsible for the overall planning, communications and management of the Centre. The research programs include respiratory and cardiovascular disorders, breeding efficiency and infertility, and diseases and management problems affecting growth, development and performance in horses. The Director will also be responsible for coordinating information exchange with the equine industry, practising veterinarians and others interested in horses. The Director, who must hold the advanced degrees necessary for appointment to an academic department of the University, will have an established record in equine research, together with communication and leadership skills. Applications for this position including a curriculum vitae and names of three referees should be sent to the Secretary, Search Committee for Director, Dean of Research, University of Guelph, Guelph, Ontario, N1G 2W1. The closing date for application is March 23, 1990. The University of Guelph has a commitment to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

ESTONIAN STUDIES

THE UNIVERSITY OF TORONTO invites applications for an Associate or Full Professor of Estonian Studies tenable from 1 July 1990. The post, funded by the Estonian Community and Multiculturalism Canada, will be located in an academic unit appropriate to the candidate's area of expertise. The holder of the post will also be associated with the University's Graduate Centre for Russian and East European Studies. Duties will include teaching, research and the development of a programme of Estonian Studies in the University. It is hoped that the appointee will have an interest in the history and culture of the Canadian Estonian community. In accordance with Canadian immigration requirements priority will be given to Canadian citizens and permanent residents of Canada. Applicants should send a vitae and arrange for letters from at least three referees to be sent to Dean D.E. Moggridge, Faculty of Arts and Science, University of Toronto, Sidney Smith Hall, Toronto, Ontario, M5S 1A1 no later than February 28, 1990. The University of Toronto invites both women and men to apply

EXERCISE SCIENCE

CONCORDIA UNIVERSITY. The Department of Exercise Science at Concordia University invites applications for a 10 month (August 1, 1990 - May 31, 1991) sabbatical leave replacement position at the rank of Assistant Professor. The successful candidate will be expected to teach undergraduate courses in Human Anatomy, Principles of Athletic Training, Emergency Care and Treatment of Athletes Injuries and a Sports Medicine Seminar. Preference will be given to candidates possessing a Ph.D. in an area relevani to course responsibilities and athletic therapist certification. Concordie University is committed to employment aquity and encourages applications from qualified females and members of minority groups. In accordance with the Canadian Immrgration regulatrons, this advertisement is directed at Canadian Citizens, Landed Immigrants and persons otherwise qualified to work in Canada. Please send curriculum vitae and have three letters of reference forwarded to Dr. William P. Sellers, Chair, Department of Exercise Science, Concordia University, 7141 Sherbrooke Street West, Montreal, Quebec H4B 1R6. Phone (514) 848-3319, Fax (514) 848-3492.

EPIDEMIOLOGY

THE UNIVERSITY OF BRITISH COLUMBIA. Clinical Epidemiologist. The Department of Health Care and Epidemiology, Faculty of Medicine, University of British Columbia is seeking a grant tenure track physician with research interests in the area of clinical epidemiology to join the Division of Epidemiology and Biostatistics within that Department. The Division has responsibility for undergraduate medical education, residency group teaching, continuing medical education and clinical research support within the Faculty of Medicine. The incumbent should have an MD, with additional training in the area of clinical epidemiology or equivalent, evidence of ability to teach and conduct research in the area of clinical epidemiology and experience in research consultation in support of clinical research activities. Initial university appointment would be at the Assistant Professor level. The salary will be commensurate with experience Position start date will be April 1, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. Applicants should respond in writing with a curriculum vitae and names of three referees by February 28, 1990 to Dr. Sam Shapa, Head, Department of Health Care and Epidemiology, Mather Building, University of British Columbia, Vancouver, B.C. V6T 1W5.

EQUINE RESEARCH

EQUINE RESEARCH CENTRE. Director. The Equine Research Centre, an organization supported and ad-

WANTED:

YOUR MIND FOR RESEARCH.

We're looking for exceptional minds interested in research.

That's why Northern Telecom has designed the University Interaction Program. An ongoing venture where dedicated and visionary university researchers are matched with Northern Telecom technical experts to cooperatively develop science and technology research projects. This important exchange of information, ideas, experience, and technology is a vital contribution to the future of a stronger, more creative science and technology culture in Canada.

And that's why some of the best minds in the following universities are involved in stimulating, rewarding projects this year: Concordia, Manitoba, McMaster, Memorial, New Brunswick, Ottawa, École Polytéchnique, Quebec at Montreal, Quebec at Trois Rivieres, Queen's, Saskatchewan, St. Mary's, T.U.N.S., Toronto, Waterloo, and Western Ontario.

To join us in developing co-operative research projects for the 1990 University Interaction Program, contact Claudette MacKay-Lassonde, Director, Education and University Research, Northern Telecom Canada Limited, 2920 Matheson Boulevard East, Mississauga, Ontario L4W 4M7 (416) 238-7296, Fax (416) 238-7825.

nt northern telecom

Ontario M3J 1P3. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

FINANCE

MOUNT SAINT VINCENT UNIVERSITY. Finance. Applications are invited for a tenure-track position in finance in the Department of Business Administration, Mount Saint Vincent University, commencing July 1, 1990, subject to final budgetary approval. Salary is based on the MSVU Collective Agreement to a maximum of $40,390. A Ph.D. or DBA in finance is preferred. Qualified applicants will be able to teach effectively and productive individual and/or group research is expected. A letter of application with curriculum vitae and the names of three referees should be sent to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, N.S., B3M 2J6, in accordance with Canadian immigration requirements, this notice is directed only to Canadian citizens and landed immigrants.

CONCORDIA UNIVERSITY. The Department of Finance at Concordia University invites applications for tenure-track and visiting positions at the rank of Assistant, Associate and Full Professors. All areas of finance will be considered but preference will be given to risk and insurance, real estate, financial institutions and international financial management. Very strong research orientation. Terminal degrees required for all ranks. Higher ranks require demonstrated evidence of research productivity. Faculty involvements in executive development programmes and co-operative programmes with industry are encouraged. Opportunity to join a highly productive and innovative Faculty. Salary and benefits very competitive. Applications are also invited for limited-term positions as lecturers. At least an MBA and relevant work experience is expected. Concordia University is committed to employment equity and encourages applications from qualified females and members of minority groups, in accordance with Canadian immigration regulations. This advertisement is directed at Canadian citizens, Landed Immigrants and persons otherwise qualified to work in Canada. Please contact Dr. Mohsen Anvari, Chair, Department of Finance, Faculty of Commerce and Administration, Concordia University, 1455 de Maisonneuve Blvd. W., Montreal, Quebec, H3G 1M8, (514) 848-2790 or 848-2789.

FINE ARTS

MOUNT ALLISON UNIVERSITY. Department of Fine Arts. Applications are invited for a one year sabbatical replacement position, commencing July 1, 1990, subject to final budgetary approval, commencing on July 1, 1990. This appointment will be at the rank of Lecturer or Assistant Professor. An applicant should have a M.F.A. degree or equivalent in experience and have teaching experience in one of the following areas: painting, printmaking, sculpture or photography, plus drawing and/or contemporary art history and criticism. Duties include undergraduate teaching and research. The 1990-91 salary ranges for these ranks, are Lecturer, $28,019 to $40,319 and Assistant Professor, $34,169 to $48,008. An application should include a curriculum vitae and the names of three referees, and should be sent to: Professor Virgil Hammock, Head and Chair of the Search Committee, Department of Fine Arts, Mount Allison University, Sackville, New Brunswick, E0A 3C0. The closing date for receipt of applications is February 28, 1990. In accordance with Canada Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens who apply will also be considered. Applications are encouraged from minority groups and both genders.

FOODS & NUTRITION

MOUNT SAINT VINCENT UNIVERSITY. Foods and Nutrition. Applications are invited for a tenure-track position in the Department of Home Economics, Mount Saint Vincent University, commencing July 1, 1990, subject to final budgetary approval. Salary is based on the MSVU collective agreement to a maximum of $40,390. The successful candidate will teach undergraduate and graduate courses, share supervision of co-operative education, participate in continuing education for professionals, and initiate an active program of individual and team research compatible with departmental interests. Qualifications include a Ph.D. and specialization in one or more of the following areas: nutritional sciences, foods, applied human nutrition, consumer behavior, and/or food service administration. Letter of application with curriculum vitae and names of three referees should be sent to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, N.S., B3M 2J6. In accordance with Canadian Immigration requirements, this notice is directed only to Canadian citizens and landed immigrants.

FOREST SCIENCES

THE UNIVERSITY OF BRITISH COLUMBIA, Research Associate in Forest Sciences. The Department of Forest Sciences requires an Associate to work on a variety of projects in forest nutrient cycling and productivity. The individual will be involved in developing a model of nutrient uptake for which experience in using radioactive tracers is essential. A familiarity and experience with working in coastal forest ecosystems of British Columbia is necessary. Since one of the proposed projects will have a high public profile, experience in dealing with the media is preferred. Qualifications: A PhD in forest nutrition and a minimum of two years post-doctoral experience. Salary: Commensurate with qualifications and experience. Salary range $2,500 - $3,000 per month. Applications: Curriculum vitae should be forwarded to: Professor D. P. Lavender, Head, Department of Forest Sciences, #191-2357 Main Mall, University of British Columbia, Vancouver, B.C. V6T 1W5. Application closing date is: March 10, 1990. Appointment effective April 1, 1990. The University of British Columbia is committed to the Federal Government's Employment Equity Program and encourages applications from all qualified individuals. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

FRENCH

BRANDON UNIVERSITY. Le Département des langues classiques et modernes sollicite des candidatures pour un poste de professeur(e) adjoint(e) qui devra mener à la probation pour la permanence, au rang de professeur(e) adjoint(e). Le domaine de spécialisation est littérature canadienne française. Pour compléter se charge le(a) nouveau(elle) candidat(e) doit enseigner des cours de langue de différents niveaux. Qualifications: Doctorat en Littérature canadienne française. Salaire (1989-90): Professeur(e) adjoint(e) - $30,934. Date d'entrée en fonctions: le 15 août 1990. Date limite de réception de candidatures: le 15 mars 1990. Conformément aux exigences de l'immigration canadienne cette annonce s'adresse aux citoyens canadiens et aux résidents permanents. Veuillez faire parvenir Curriculum Vitae et le nom de trois répondants à Dr. Peter John C. Borden, Head, Faculty of Arts, Brandon University, Brandon, Manitoba R7A 6A9.

UNIVERSITE YORK, COLLEGE GLENDON. Le Collège Glendon, Université York, sollicite des candidatures pour un poste pouvant conduire à la permanence au rang de professeur agrégé en didactique de la langue. Les candidat(e)s doivent avoir un doctorat en linguistique (ou diplôme équivalent) de préférence avec spécialisation en didactique de la langue; des publications; une expérience de l'enseignement de la langue et de l'encadrement pédagogique au niveau universitaire. Fonctions principales: enseignement de cours de langue à tous les niveaux et de cours de linguistique appliquée; recherche et participation à l'élaboration de programmes; établissement d'une équipe de recherche sur la didactique des langues; possibilité d'enseignement au deux des études graduées. Salaire conforme à la convention collective; (salaire minimum en 1990-91 professeur adjoint $36,419). Entrée en fonction: 1er juillet 1990. L'ensemble des documents doit être reçu avant le 15 mars 1990. Les candidat(e)s sont priés de soumettre une lettre de candidature, leur curriculum vitae et de faire parvenir trois lettres de référence à M. H.S. Robertson, Directeur, Département des langues, 536 Collège Glendon, Université York, 2275 avenue Bayview, Toronto, Ontario, M4N 3M6. L'Université York applique une politique d'égalité en matière d'emploi et encourage les candidatures de professeures. Conformément aux exigences d'immigration canadienne, cette annonce s'adresse aux citoyens canadiens et aux résidents permanents.

YORK UNIVERSITY, Faculty of Arts, Department of French Studies invites applications for the position of Assistant lecturer, commencing July 1, 1990, subject to University approval. This is a tenure-track position within the Alternate Stream. An MA in Second Language Teaching is required as well as experience teaching advanced French as a foreign language in varied cultural settings using a functional/communicative approach. Responsibilities include: directing classes with a number of sections; teaching students at various proficiency levels including those a) specializing in French, b) not specializing in French, and c) enrolled in the York International MBA program, conducting second language acquisition research and developing teaching materials. A thorough knowledge of France and the French-speaking countries of Europe is a prerequisite. Native speaker proficiency in French and English is required. Applicants should submit a C.V. and the names of three references by March 15, 1990 to: The Chair, Department of French Studies, Faculty of Arts, York University, North York, Ontario M3J 1P3. York University is implementing a policy of employment equity including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

UNIVERSITE YORK. Le Département d'études françaises de la Faculté des lettres de l'Université York annonce l'ouverture d'un poste menant à la permanence au rang de chargé(e) de cours. L'entrée en fonction est prévue pour le 1er juillet 1990. Le titulaire sélectionné aura pour tâche principale l'enseignement du français langue étrangère, dans la faculté des lettres et dans la faculté des sciences administratives. Le/la candidat(e) possédera une maîtrise en didactique des langues. Il/elle aura une grande expérience dans l'enseignement du français langue étrangère au niveau supérieur et dans divers milieux culturels par les approches communicative et fonctionnelle. Les responsabilités reliées au recherche et élaboration de matériel pédagogique, enseignement à tous les niveaux dans le

faculté des lettres et aux étudiants inscrits dans le programme de MBA international. Une excellente connaissance des pays francophones d'Europe (et de France en particulier) est un atout indispensable. Une connaissance parfaite du français et de l'anglais est exigée. L'université York applique une politique d'équité en matière d'emploi et encourage les candidatures de professeures. Conformément aux exigences d'immigration Canada, cette annonce s'adresse aux citoyens canadiens et résidents permanents. Lettre, C.V et trois lettres de référence sont à adresser à Monsieur le Professeur A. Favrod, Département d'études françaises, Faculté des lettres, Université York, North York (Ontario) M3J 1P3. N.B. Les doyens n'ont pas encore confirmé le poste.

ST. FRANCIS XAVIER UNIVERSITY. Applications are invited for tenure-track position(s), subject to budgetary approval, commencing September 1, 1990. Preference will be given to candidates who hold a Ph.D. and who have expertise in one of the following fields: 18th and 19th century French literature; applied linguistics; or the use of computers in the history and culture. Versatility an asset. Duties will include teaching French as a second language at all levels. Mastery of both spoken and written French is essential. Closing date for receipt of applications is April 15, 1990. Applicants should submit curriculum vitae and three letters of reference to Dr. Micheline Bourbeau-Walker, Chair, Department of Modern Languages, St. Francis Xavier University, Antigonish, Nova Scotia B2G 1C0. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

GEOGRAPHY

THE UNIVERSITY OF LETHBRIDGE, Faculty of Arts and Science. Department of Geography. 1. Title: Three positions at the Assistant Professor level; probationary (tenure-track). 2. Qualifications: Ph.D., strong teaching and research accomplishment or potential. Applicants from all branches of geography are invited to apply for these positions. The first position is for a physical geographer able to teach courses in introductory physical geography and geology, geomorphology, and be well versed in one or more of the following specializations: quaternary, arid land and land geography. The second position is for a physical geographer with experience in climatology, meteorology and water resources; accomplishment or potential is either agriculture, Pacific Rim, Polar lands, or Canada. The third position is for a human/social geographer able to teach introductory human or cultural geography with specializations in political geography, settlement processes, environment and others and with a regional specialty in USSR, Pacific Rim, Africa or Middle East. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The university aspires to hire individuals who have a demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. Responsibilities: The successful applicants will be expected to teach a range of courses at all levels of the department's curriculum. These include the introductory and senior geography courses. In addition the applicant will be expected to establish and maintain a productive research program in his/her field. 4. Salary (1989-90): Assistant Professor $33,700 minimum. 5. Applicants: Applications, including a full curriculum vitae, a brief outline of research interests, and three letters of reference should be sent to: The Chair, Department of Geography, University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. 6. Effective Date: 01 July 1990 or September 1, 2. 01 January 1991 for position 2. 7. Closing Date: 31 March 1990.

MOUNT ALLISON UNIVERSITY. Department of Geography. Applications are invited for a one-year sabbetical replacement position and for a two-year position, subject to budgetary approval, commencing July 1, 1990. The appointments will be made at the rank of Lecturer or Assistant Professor. An applicant should hold a Ph.D. in Geography. The area of environmental and cultural geography while the other involves contemporary issues in economic geography. Opportunities exist to contribute to the Department's interdisciplinary Rural and Small Towns Research Project and Programme. Duties include undergraduate teaching and research. The 1990-91 salary ranges for these ranks, are Lecturer, $28,019 to $40,319 and Assistant Professor, $34,169 to $48,008. An application should include a curriculum vitae and the names of three referees, and should be sent to: Dr. Peter Smith, Head and Chair of the Search Committee, Department of Geography, Mount Allison University, Sackville, New Brunswick, E0A 3C0. The closing date for receipt of applications is February 28, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens who apply will also be considered. Applications are encouraged from minority groups and both genders.

QUEEN'S UNIVERSITY. Applications are invited for a renewable tenure track position at the Assistant Professor level in Climatology available from September 1, 1990. A Ph.D. is required. Candidates should complement and extend existing departmental research strengths in boundary layer energy exchange processes. Preference will be given to those who have strong research interests in the parameterization of surface/atmosphere interactions at the mesoscale in areas such as watershed and ecosystem analysis and regional impacts of climatic change. Interest in using remote sensing and GIS would be an asset. The successful pointee would be expected to teach in both the graduate and undergraduate programs At the undergraduate level, the appointee would contribute to teaching in environmental studies with an emphasis on the impacts of environmental change. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Candidates of all ranks are equally encouraged to apply Queen's University is willing to help the spouse of a new appointee to seek suitable employment. Curriculum vitae with the names of three referees should be submitted by March 31, 1990 to Dr. Eric G Moore, Head, Department of Geography, Queen's University, Kingston, Ontario K7L 3N6.

UNIVERSITY OF REGINA. The Department of Geography invites applications for a tenure track position at the Assistant Professor level in Urban Geography and Planning. This appointment, which is subject to budgetary approval, will commence on July 1, 1990. Applicants must have a Ph.D. and have proven ability or demonstrated potential for research and teaching in both the undergraduate and graduate levels. An interest in population studies and/or political geography would be an asset but not a pre-requisite. Applicants should send their curriculum vitae and arrange for the forwarding of three letters of reference to Professor D. de Wieger, Dean of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. Closing date for applications is March 1, 1990. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University of Regina is committed to the principle of employment equity We welcome applications from all, especially Aboriginal people, people with disabilities, visible minorities, and women.

UNIVERSITE DE MONTREAL. Le Département de géographie de la Faculté des arts et des sciences recherche un professeur adjoint ou une professeure adjointe à plein temps en environnement humain. Fonctions: Enseignement aux trois cycles en évaluation environnementale, en études d'impact et en politiques de l'environnement dans l'optique de la géographie humaine; développement de la recherche fondamentale dans le domaine de l'environnement et direction d'étudiants. Exigences: Détenir un doctorat, posséder une excellente maîtrise du français écrit et parlé et avoir déjà publié de recherche. La capacité de participer à l'enseignement en géographie régionale (Afrique et Amérique du Sud ou d'autres systèmes de formation géographique serait appréciée. Entrée en fonction: 1er juin 1990. Les personnes intéressées doivent faire parvenir leur curriculum vitae, une copie de leurs publications et les noms de trois répondants avant le 31 mars 1990, au Directeur, Département de géographie, Université de Montréal, C.P. 6128, succursale A, Montréal (Québec), H3C 3J7. Conformément aux exigences canadiennes en matière d'immigration, cette annonce s'adresse aux citoyens canadiens et aux résidents permanents. (0058)

GEOLOGY

UNIVERSITY OF OTTAWA. The Department of Geology invites applicants for a tenure-track position at the assistant professor level starting July 1, 1990. The position is open to candidates qualified to teach undergraduate courses in French and in English. Candidates who are capable of teaching Paleontology or Structural Geology and have experience in Environmental Geology would best complement the department's program. However, all bilingual candidates with an active research record will be considered. The Department within the Ottawa-Carleton Geoscience Centre provides the opportunity to interact with a large geoscience community in the Ottawa region. In accordance with Canadian Immigration and Employment regulations this notice is directed in the first instance to Canadian citizens and permanent residents. Employment equity is University policy. Application deadline is March 31, 1990. Please send resume and the names of 3 references to: Dr. W.K Fyson, Department of Geology, University of Ottawa, Ottawa, Ontario K1N 6N5

UNIVERSITE D'OTTAWA. Le Département de Géologie offre un poste de professeur(e) adjoint(e) à titre régulier à la permanence débutant le ter juillet 1990 Le/La candidat(e) devra être qualifié(e) pour enseigner en français et en anglais. Un poste ouvert pour implanter un programme bilingue au département et s'adresse en premier lieu aux candidats pouvant enseigner la paléontologie ou la géologie structurale et ayant une expérience en géologie environnementale. Cependant, toutes les candidatures capables d'initier et de réaliser un solide programme de recherche seront considérées. De plus, le département, par son association avec le Centre Géoscientifique Ottawa-Carleton, permet une collaboration étroite avec l'importante communauté géoscientifique de la région d'Ottawa. Conformément aux règlements d'Emploi et Immigration Canada, cette offre s'adresse en premier lieu aux citoyens canadiens et aux résidents permanents. L'Université d'Ottawa e une politique d'égalité en matière d'emploi. Prière de faire parvenir votre curriculum vitae, et les noms de trois références avant le 31 mars 1990 à: Dr. W.K. Fyson, Directeur, Département de Géologie, Université d'Ottawa, Ottawa, Ontario, K1N 6N5

UNIVERSITY OF TORONTO. Department of Geology. Sedimentary Geologist. Applications are invited for a tenure track position in Sedimentary Geology, preferably with emphasis in areas such as marine environments, sedimentary processes, or environmental aspects of global change. Requirements include a Ph.D. degree or equivalent, and established ability in research. The ability to teach at an undergraduate level is required in the field of specialization, and at a more general level in other areas of geology. The appointment is at the Assistant Professor level and will begin July 1, 1990. Salary commensurate with experience and qualifications. Present (1989-90) salary range for this level is $33,000-$56,700. This is one of two positions being advertised, the other being in the field of isotope geology. The department occupies a new building with modern laboratories and equipment in the Earth Sciences Centre on the downtown campus of the University, where the position will be held. Letters of application, together with a resume containing a description of current and proposed research activities and the names and addresses of at least three referees should be sent to: Professor G. Norris, Department of Geology, Earth Sciences Centre, University of Toronto, 22 Russell Street, Toronto, Ontario, Canada M5S 3B1. Closing date for application is March 1, 1990. The University of Toronto encourages both women and men to apply for positions. In accordance with Canadian immigration requirements, this advertisement is directed to qualified Canadian citizens and permanent residents.

UNIVERSITY OF TORONTO. Department of Geology. Isotope Geologist. Applications are invited for a tenure track position in the field of isotope geochemistry, applied to any field of geology. Requirements include a Ph.D degree and established ability in research. Teaching is required of an advanced level in the field of specialization, and at other areas of geology at a more general level. The appointment is at the assistant professor level and will begin in July, 1990 Salary commensurate with experience and qualifications. Present (1989-90) salary range for this level is $33,000-$56,700. This is one of two positions being advertised, the other being in the field of sedimentary geology The department now occupies a new building in the Earth Sciences Centre on the downtown campus with a "clean" analytical laboratory. The University has allocated $400,000 from the 1990/91 budget to help with the purchase of analytical equipment, to add ition to an existing stable isotope mass spectrometer in the Department. Facilities are available at the nearby Royal Ontario Museum and the IsoTrace tandem accelerator mass spectrometer laboratory. Letters of application, together with a resume containing a description of current and proposed research activities and the names and addresses of at least three referees, should be sent to: Professor G. Norris, Chairman, Department of Geology, Earth Sciences Centre, University of Toronto, 22 Russell St., Toronto, Ontario, Canada M5S 3B1. Closing date for application is March 1, 1990. The University of Toronto encourages both women and men to apply.

GERMAN

MOUNT ALLISON UNIVERSITY. Department of German. Applications are invited for a one year sabbetical replacement position, subject to budgetary approval, commencing on July 1, 1990. The appointment will be at the rank of lecturer or assistant professor. An applicant should hold a Ph.D. in German and have an area of specialization in Early German Literature (Romanticism) and native or near-native fluency in German. Duties include teaching one Literature course, one introductory and one advanced Language course, and research. The 1990-91 salary ranges for these ranks, are Lecturer, $28,019 to $40,319 and Assistant Professor, $34,169 to $48,008. An application should include a curriculum vitae and the names of three referees, and should be sent to: Dr. Thilo Joerger, Acting Head and Chair of the Seach Committee, Department of German, Mount Allison University, Sackville, New Brunswick, E0A 3C0. The closing date for receipt of applications is March 1, 1990. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens who apply will also be considered. Applications are encouraged from minority groups and both genders.

UNIVERSITY OF VICTORIA. The Department of Germanic Studies invites applications for two (2) leave replacement position for the period September 1, 1990 - April 30, 1991. Candidates should be specialists in 1) German literature of all levels of the 19th century or earlier, or 2) the language teaching including a thorough grasp of modern methodology. Duties will include undergraduate language and literature teaching. Applicants should preferably have completed a Ph.D. in German and must possess near-native fluency in German. Salary will be commensurate with qualifications and experience. Letters of application, curriculum vitae and three letters of recommendation should be sent to: Dr. Peter Liddell, Chairman, Department of Germanic Studies, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2. Deadline: February 28, 1990 (postmark). In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program Women are particularly encouraged to apply.

HEALTH & SOCIETY

YORK UNIVERSITY. Faculty of Arts, Division of Social Science. Applications are invited for a tenure-stream appointment in an interdisciplinary programme in Health and Society, commencing July 1, 1990. Rank is at the assistant professor level. The Health and Society Programme is an interdisciplinary Social Science programme offering Honours undergraduate degrees in conjuction with six Social Science departments (Anthropology, Philosophy, Physical Education, Political Science, Psychology and Sociology). The successful candidate will have demonstrated capacity for critically-oriented, interdisciplinary research and teaching in the field of international health. Sub-fields of particular interest include: health and trans-national corporations, community-based health movements, the health of indigenous peoples, environmental health, women's health, and health policy/health law. Applicants must have a PhD or equivalent. Send curriculum vitae and names of three references by March 1, 1990, to: Dr. Kenneth Cheit, Division of Social Science, York University, North York, Ontario M3J 1P3. Candidates are asked to have three letters of reference sent directly to the above. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

HEALTH STUDIES

UNIVERSITY OF WATERLOO. Health Studies. Health Studies is an innovative, interdisciplinary department focusing on the integration of biological and behavioural sciences in the study of disease prevention and health promotion. Established undergraduate and graduate teaching programs reflect the strong research interests of faculty in such areas as smoking, obesity, stress, pain, alcohol and drug use, environmental hazards, nutrition, immunology, exercise and program evaluation. The department has developed several rich relationships with cognate departments within the university and with several other research institutions in southern Ontario. Applications are sought from persons holding a Ph.D. or equivalent, with a commitment to both research and teaching. Although the field of specialization is open, the department is particularly interested in individuals working in epidemiology, human nutrition, community intervention, communications media. Teaching load will include epidemiology. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women candidates are particularly welcome. The University of Waterloo is an employment equity employer. Applications are invited. February 28, 1990. We anticipate making a tenure track appointment. Both rank and salary are open, with an expected starting date of July 1, 1990. Subject to availability of funding. Applicants should send a curriculum vitae and three letters of reference to: Roy Cameron, Faculty Secretary, Health Studies, Dept. of Health Studies, University of Waterloo, Waterloo, Ontario, N2L 3G1.

HISTORY

BRANDON UNIVERSITY. The Department of Historical Studies invites applications for a three-year appointment at the rank of Assistant Professor Either a term appointment (which could lead to a probationary/tenure-track position) will be offered to the successful candidate or, in the case of a highly qualified applicant, the Selection Committee will recommend an initial probationary/tenure-track appointment Candidates should be prepared to offer courses in Canadian and American history. Teaching experience and publications are desirable. Qualifications: Ph.D. in history is required. Salary (for 1989-90): Assistant Professor - $30,934 Effective date of appointment: August 15, 1990 Closing date for applications March 15, 1990. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents. Each women and men are encouraged to apply. Please arrange for curriculum vitae, transcripts and three letters of reference to be sent to Dr. Noor John C. Borden, Dean, Faculty of Arts, Brandon University, Brandon, Manitoba, R7A 6A9.

UNIVERSITY OF MANITOBA. The Department of History, University of Manitoba invites applications for a probationary appointment (tenure stream) in the field of Archives and Canadian history, to develop, organize, and teach in a new master's level program of Archival Studies within the discipline of history. The new program, already funded, is intended to link Archival Studies and History While a Ph.D. may be desirable, applicants must have, as a minimum, a Master's Degree in Archival Studies, History, or a related discipline, supplemented by extensive archival training and archives experience, preferably at an administrative level; research publications and teaching experience are preferred. The incumbent would teach archival science. Fluency in French as well as English is also preferred. The appointment provides an opportunity to create an entirely new program supported by the archival resources of the Provincial Archives of Manitoba, which includes one of Canada's leading conservation laboratories; the Hudson's Bay Company Archives; the University of Manitoba Archives; and a number of

multicultural archives. Rank and salary are open, depending upon qualifications and experience, with a starting salary range of $30,000 to $41,000. The appointment would begin preferably 1 July 1990, or as soon thereafter as possible. Both women and men are encouraged to apply. In accordance with Canadian immigration, priority will be given to Canadian citizens and permanent residents. Applications should be accompanied by a curriculum vitae and the applicant should ensure the three letters of reference are sent to Professor E. C. Moulton, Head, Department of History, University of Manitoba, Winnipeg, MB., R3T 2N2. The closing date for applications is 30 April 1990.

CONCORDIA UNIVERSITY. Canada-U.S. Sessional. Applications are invited for a one-year sabbatical replacement in History beginning 1 August, 1990. Ph.D. or near completion is required. Candidates will be responsible for teaching an undergraduate survey in Canada and U.S. History as well as a second-year courses in Canada and U.S. History. Salary floor is $33,728. Curriculum Vita and names of three referees should be submitted to Prof. M.G. Decarie, Chair, Department of History, Concordia University, 7141 Sherbrooke St. W., Montreal, Quebec H4B 1R6.

CONCORDIA UNIVERSITY. Asien Sessionel. Applications are invited for a one-year sabbatical replacement in History beginning 1 August, 1990. Ph.D. or near completion is required. Candidates will be responsible for teaching an undergraduate survey of India, a second-year course in 20th Century China and other courses to be determined. Salary floor is $33,728. Curriculum Vitae and names of three referees should be submitted to Prof. M.G. Decarie, Chair, Department of History, Concordia University, 7141 Sherbrooke St W., Montreal, Quebec H4B 1R6.

McMASTER UNIVERSITY. The Department of History of McMaster University invites applications for a three-year contractually-limited appointment at the Assistant Professor level, in either the field of Latin American history or South Asian history. Requirements: a recent Ph.D.; some teaching experience would be desirable. Salary is dependent upon qualifications; the minimum salary for an Assistant Professor is $30,199. Applications, including curriculum vitae, and letters sent by three academic referees, should be addressed to Dr. John Weaver, Chairman, Department of History, Chester New Hall 621, McMaster University, 1280 Main Street West, Hamilton, Ontario, L8S 4L9. The appointment, subject to final budgetary approval, will be effective on July 1, 1990. Applications will be accepted until March 16, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McMaster offers equal employment opportunities to qualified male and female applicants.

MOUNT ALLISON UNIVERSITY. Department of History. Applications are invited for two one-year leave replacement positions, subject to budgetary approval, commencing on July 1, 1990. The appointments will be at the rank of Lecturer or Assistant Professor. An applicant should hold a Ph.D. in History. One replacement position is in the area of Canadian History, Atlantic Provinces, and Modern Canada while the other involves divided responsibilities in Modern European History. Duties include undergraduate teaching and research. The English salary ranges for these ranks, are Lecturer, $28,019 to $42,319 and Assistant Professor, $34,159 to $48,008. An application should include a curriculum vitae and the names of three referees, and should be sent to: Dr. Peter Penner, Head and Chair of the Search Committee, Department of History, Mount Allison University, Sackville, New Brunswick E0A 3C0. The closing date for receipt of applications is March 15, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens may apply will also be considered. Applications are encouraged from minority groups and both genders.

UNIVERSITY OF OTTAWA. 1. The Department of History invites applications for a twelve month limited term appointment, in French History since 1500. 2. Rank is open. 3. Duties: July 1, 1990. A Ph.D. and teaching experience preferred. Language of instruction: English. 4. The rank: Lecturer or assistant professor to be determined by the qualifications and experience of the candidate. 5. Applicants should submit a curriculum vitae and arrange for three letters of reference to be sent to Dr. Michael D. Behiels, Chairman, Department of History, University of Ottawa, Ottawa, Ontario, K1N 6N5. 6. Deadline for applications is February 28, 1990. Employment equity is University policy. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF OTTAWA. 1. The Department of History invites applications for a tenure track appointment in 19th and 20th Century Canadian History, area of specialization: social and economic history, effective July 1, 1990. 2. Ph.D. and teaching experience required. Language of instruction: English; bilingualism is a condition for tenure. 3. The rank: assistant professor level. 4. Applicants should submit a curriculum vitae and arrange for three letters of reference to be sent to Dr. Michael D. Behiels, Chairman, Department of History, University of Ottawa, Ottawa, Ontario, K1N 6N5. 5. Deadline for applications is February 28, 1990. Employment equity is University policy. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF OTTAWA. 1. The Department of History invites applications for a tenure track appointment, in either European History (preferable Russia/Soviet Union) or Third World. 2. Post effective: July 1, 1990. 3. Ph.D. and teaching experience required. Languages of instruction: French and English. 4. The rank: assistant professor level. 5. Applicants should submit a curriculum vitae and arrange for three letters of reference to be sent to Dr. Michael D. Behiels, Chairman, Department of History, University of Ottawa, Ottawa, Ontario, K1N 6N5. 6. Deadline for applications is February 28, 1990. Employment equity is University policy. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.

UNIVERSITE D'OTTAWA. 1. Le département d'histoire annonce l'ouverture d'un poste temporaire à la permanence. Compétence: Capable d'enseigner des cours soit dans le domaine de l'histoire européenne de préférence Russie/Union Soviétique ou dans le domaine du Tiers Monde. 2. Entrée en fonction: 1e 1er juillet 1990. 3. Un doctoral et de l'expérience d'enseignement sont exigés. Langues d'enseignement: anglais et français. 4. Rang: Professeur(e) adjoint(e). 5. Prière de faire parvenir un curriculum vitae et trois lettres de recommandation à Michael D. Behiels, Directeur, Département d'histoire, Université d'Ottawa, Ottawa, K1N 6N5. 6. Date limite de réception des demendes: le 28 février 1990. L'Université d'Ottawa a une politique d'égalité en matière d'emploi. Conformément aux exigences prescrites en matière d'immigration au Canada, cette annonce s'adresse en premier lieu aux citoyens canadiens et aux résidents permanents.

BROCK UNIVERSITY. The Department of History at Brock University has openings for part-time lecturers to teach the following courses: a) Spring Evening session, 1990: History 1P92, "Early Medieval Europe"; History 1P93, "The Reign Michelangelo". 1P92 will be offered from April 23 to late May, 1990, 1P93, from late May to late June (precise dates to be announced); (b) Fall/Winter session, Day and Evening 1990-199: History 1F95, "World History Since 1914" (evening); History 2F10, "Canada Since 1867-Discovering the Canadian Way" (Day); The dates for both 1F95 and 2F10 are September, 1990 - April, 1991. Applicants should have a Ph.D. or be near completion. Applications, with curriculum vitae, and three letters of reference should be sent to: Professor J.L. Sanders, Chair, Department of History, Brock University, St. Catharines, Ontario L2S 3A1. Candidates interested in 1P92 and 1P93 should be prepared to teach both. Applications for the Spring Evening courses will be accepted until March 1, 1990 and for the Fall/Winter courses until March 15, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is an equal opportunity employer. Smoking at Brock University is strictly controlled.

WILFRID LAURIER UNIVERSITY. The Department of History, Wilfrid Laurier University, invites applications for a one year sebbalical replacement position at the rank of Lecturer or Assistant Professor in Modern International History. The appointee will be expected to teach a senior undergraduate seminar in Soviet or 20th century international relations, a third year course in the history of international relations and a second year course preferably in Soviet history. Starting date for the appointment is July 1, 1990. Applicants should have their Ph.D. and some teaching experience. The department is committed to a policy of employment equity and particularly encourages female candidates to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should send a curriculum vitae and request three referees to write to Terry Copp, Chairman, Department of History, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. Wilfrid Laurier University has established a smoke-free environment.

HUMAN MOVEMENT

LAURENTIAN UNIVERSITY. The School of Human Movement invites applications for a tenure track position at the Associate Professor level, in the field of applied human anatomy, electromyography and traumetology. The language of instruction is English. The successful candidate will provide instruction at the undergraduate level in the School of Human Movement. Part of the workload could include instruction in the graduate program in Child and Development Studies. Applicants must hold a doctoral degree and will be expected to demonstrate research experience and an ability to acquire research funds. Starting date is July 1, 1990. Laurentian University has an Employment Equity Policy. Applications from qualified women candidates are particularly welcome. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants are to send a resume, selected reprints and the names and addresses of three referees to: Chairman of the School of Human Movement, Laurentian University, Ramsey Lake Road, Sudbury, Ontario, P3E 2C6. Closing Date: March 1, 1990.

IMMUNOLOGY

UNIVERSITY OF TORONTO. Chair, Department of Immunology. Applications are now being accepted for the position of Professor and Chair of the Department of Immunology, Faculty of Medicine, University of Toronto. The University's goal for this large Department is to achieve the highest standard in education, research and teaching. The Department should also, with other departments, develop innovative models of research. A current priority for the Faculty is the enhancement and continued development of the high quality of Immunology's academic and research programs. Candidates should have an established record of achievement in teaching and research in this discipline, as well as proven leadership and administrative skills. The University of Toronto encourages both men and women to apply for positions. This position is to be filled by July 1, 1990. Applications should be sent to: Dr. John H. Dirks, Dean, Faculty of Medicine, University of Toronto, Medical Sciences Building, 1 King's College Circle, Ontario, M5S 1A8. Applications should be submitted before March 15, 1990, with a current curriculum vitae and, the names of three referees should be requested. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

QUEEN'S UNIVERSITY. Research Associate, Department of Microbiology and Immunology. Applications are invited for the position of Research Associate in a laboratory studying human cellular immunology. The successful applicant will have a Ph.D. or M.D. plus M.Sc., with at least two years' of post-doctoral experience in human cellular immunology. The position will be permanently renewable based on performance and continuing grant support to the laboratory. Applicants will be judged on qualifications, publications and letters of reference. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please submit C.V., outline of research interests and the name, address and telephone numbers of three referees to Dr. Hugh Pross, Professor and Head, Department of Microbiology and Immunology, Queen's University, Kingston, Ontario K7L 3N6. Closing date for applications is March 1, 1990.

INTERNATIONAL PROGRAMS

THE UNIVERSITY OF TORONTO: Director, Institute for International Programs. The University of Toronto invites applications for the position of Director of the Institute for International Programs. The mandate of the Institute is to promote and support internationally-oriented research, scholarship and teaching among University of Toronto Faculty. The Director is also Director of the strong administrative and interpersonal skills. Academic experience and/or knowledge of the academic enterprise, including experience in international affairs, are important qualifications. As well, experience in dealing with international agencies is a desirable asset. Specific terms of the appointment are negotiable. Remuneration will be commensurate with experience. Written applications should be addressed, followed by a resume and the names of three references, should be forwarded as soon as possible but not later than March 15, 1990, to: Prof. James E. Keeler, Vice-President - Research, Simcoe Hall, Room 112, University of Toronto, Toronto, Ontario M5S 1A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Toronto invites applications from both men and women.

ITALIAN

UNIVERSITY OF VICTORIA. Part-time (two-thirds) sessional appointment in Italian Studies, September 1, 1990 to April 30, 1991. Duties: Two undergraduate language courses in Italian. Fluency in Italian required. Send C.V. and names of three referees to Dr. L. Howard, Chairmen, Hispanic and Italian Studies, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2. Deadline: March 31, 1990 or until appointment filled. In accordance with Canadian Immigration Requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program. Women are particularly encouraged to apply.

JAPANESE

UNIVERSITY OF ALBERTA. Positions in Japanese Language and Literature. The Department of East Asian Languages and Literature at the University of Alberta invites applications for two positions (1) tenure-track position at the Assistant Professor level (starting July 1, 1990). Position requires Ph.D., native-like fluency in spoken and written Japanese, and a strong commitment to teaching Japanese language at all levels. In addition, candidates with a research specialization in modern Japanese literature courses in the original and translation are expected. (2) Leave replacement position (September 1 April 30, 1991) requires ability to teach Japanese literature in translation and some Japanese language. Send letters of application, vitae and three confidential letters of recommendation by March 15, 1990, to: Sonja Arntzen, Chair, East Asian Languages and Literatures, University of Alberta, Room 400 Arts Building, Edmonton, Alberta, Canada, T6G 2E8. The University of Alberta is committed to the principle of equity in employment, but, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF VICTORIA, Victoria, British Columbia, Canada V8W 2Y2. The University of Victoria intends to establish a continuing position in the teaching of undergraduate courses in Japanese language at the introductory and intermediate levels. The University invites applications for a sessional appointment in this field for the period September 1, 1990 to April 30, 1991; the appointment is subject to funding. Applicants should hold at least an M.A. degree in a related discipline, have native or near-native fluency in Japanese, be familiar with current trends in language teaching methodology, and show clear promise of excellence as a language teacher. Applications, including vita and three letters of reference, should be sent to B.M. Young, Chair, Japanese Position Search Committee, Department of Pacific and Asian Studies, P.O. Box 1700. The deadline for applications is February 28, 1990. In accordance with Canadian Immigration Requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program. Women are particularly encouraged to apply.

LATIN AMERICAN STUDIES

SIMON FRASER UNIVERSITY. The **Department of Spanish and Latin American Studies** invites applications for a tenure-track position commencing September 1st, 1990 in Latin American Studies. Our final choice is in the area of Political Economy and Development Theory. Candidates with expertise in the areas of Communication, Ethnic Relations, the Arts and Popular Culture are also urged to apply. This position is targeted, though not restricted, to the Assistant Professor's rank. Latin American Studies is a cross disciplinary field of study focusing on the study of contemporary Latin America. Current areas of interest are: The Southern Cone, Cuba and Central America. The Department offers a Joint Major Program in Latin American Studies and a selected discipline (Archeology, Communication, Geography, History, Political Science, Social Anthropology and Spanish). It fulfills an important public education function by means of extension courses, language and cultural events, and has a very active Student Union. The Latin American Studies program has institutional contacts with the University of Guadalajara and offers a multidisciplinary Field School in Latin America. Applicants must hold a Ph.D. in a related discipline, strong commitment to research and ability to supervise graduate students. Teaching experience and publications are desirable. Application deadline: March 1, 1990. Salary: Commensurate to qualifications and experience, Assistant Professor: $34,590 - $49,328. Please address inquiries and applications including curriculum vitae, three letters of recommendation addressed to: Search Committee, Department of Spanish and Latin American Studies, Simon Fraser University, Burnaby, B.C., V5A 1S6. In accordance with Canadian immigration requirements, this advertisement is directed to the first instance to those individuals entitled to work in Canada. Simon Fraser University offers equal employment opportunities to qualified applicants.

LIBRARY

YORK UNIVERSITY. Head of Cataloguing/Law Library. York University Libraries invite applications for the position of Head of Cataloguing/Law Library. Responsibilities will include original cataloguing; establishment and maintenance of the department's budget, standards, policies, procedures and objectives in consultation with the Law Library Management Committee when appropriate; supervision and training of departmental staff; participation in the planning and reviewing of short and long term Law Library goals and objectives; participation in relevant library wide committees and task forces. The Cataloguing Department includes six FTE staff members, and this position reports to the Associate Law Librarian. Qualifications: M.L.S. (or a recognized equivalent). This position also requires two to three years recent professional experience in cataloguing, preferable in an academic, research and/or a law library; demonstrated knowledge of cataloguing and technical processing standards and practices, AACR2, classification schedules, and experience with bibliographic utilities and/or online library systems. Effective communication and interpersonal skills as well as ability to work in a group management setting are also essential. Supervisory experience and knowledge of French preferred. The York University Libraries have implemented the NOTIS system for OPAC, Acquisitions, Circulation and Cataloguing, and have also used a CD ROM UTLAS product as a source of copy and as an interface with the online catalogue. York University is implemanting a policy of employment equity including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens or permanent residents of Canada. This is a continuing appointment position (tenure track) to be filled at the Assistant Librarian level. The position is included in the York University Faculty Association bargaining unit. Preference will be given to applications received before March 31, 1990. Applications, including the names of two references and a letter detailing qualifications and experience should be sent to: Chair, Appointment Committee, York University Law Library, 4700 Keele Street, North York, Ontario, M3J 1P3.

LITTERATURE COMPAREE

UNIVERSITE DE MONTREAL. Le Département de littérature comparée de la Faculté des arts et des sciences de l'université de Montréal cherche un professeur ou une professeure ayant comme principale spécialité les études italiennes. Fonctions: enseigner en littérature comparée aux trois cycles d'études; assumer une part active dans le programme locuitaire d'études italiennes au premier cycle; participer aux activités de recherche en littérature comparée; assurer la direction d'étudiants Type d'emploi: poste junior avec perspective de carrière. Exigences: détenir un Ph.D ou un diplome jugé équivalent; avoir une bonne maîtrise du français et de l'italien; faire état d'activités de recherche, idéalement dans une orientation interdisciplinaire. En préférence sera accordée à un ou une spécialiste de la renaissance italienne. Traitement selon la convention collective. Date d'entrée en fonction: à partir du 1er juin 1990. Les personnes intéressées devront faire parvenir leur curriculum vitae avec trois lettres de recommandation avant le 31 mars 1990, à M. Antonio Gomez-Moriena, Directeur, Département de littérature comparée, Université de Montréal, C.P. 6128, Succursale A, Montréal (Québec), H3C 3J7. Conformément aux exigences prescrites en matière d'immigration au Canada, cette annonce s'adresse eux citoyens canadiens et aux résidents permanents (0070)

MANAGEMENT

UNIVERSITY OF TORONTO, Faculty of Management. Applications are invited from candidates with qualifications in one or more of the following areas: (i) Accounting; (ii) Marketing; (iii) Operations Management; (iv) Information Systems; (v) Organizational Behaviour; (vi) Business Strategy/Policy. Rank of Assistant, Associate or Professor, depending on qualifications and experience; preferably at the Assistant or Associate level. PhD or DBA degree (completed or near completion) is expected, preferably with teaching and research experience. Duties: Undertake research and teaching at both gredуate and undergreduate levels. Salary will commensurate with quetilications, teaching and practical experience. Appointment will be classified when position is filled. All positions subject to budgetery approval. Applications should be sent to: Dr. R.N. Wolff, Dean, Faculty of Management, University of Toronto, 246 Bloor Street West, Toronto, Ontario M5S 1V4

SAINT MARY'S UNIVERSITY. The Management Department invites applications for a tenure-treck position in Small Business and Entrepreneurship. The candidate would be interested and prepared to teach some courses in one or two other areas such as organizational behavior, strategic management, human resource management, finance, etc. A Ph.D. preferred, business experience will be an asset. Appointment is likely to be made at the Assistant Professor level. Salary competitive. In accordance with Canadian immigration requirements, priority will be given to citizens and permanent residents of Canada. Position effective September, 1990; deadline for applications is March 31, 1990. Applications with C.V.'s, three references and copies of major publications if possible should be sent to: Dr. S. Pendse, Chairperson, Management Department, Saint Mary's University, Halifax, Nova Scotia B3H 3C3.

SAINT MARY'S UNIVERSITY. The Management Department invites applications for a three-year appointment in Management and Organizational Behaviour/Theory. Additional interests in Human Resource Management, Industrial Relations or Strategic Management would be helpful. Ph.D. A.B.D. preferred; business experience will be an asset. Appointment is likely to be made at the Assistant Professor level. Salary competitive. In accordance with Canadian immigration requirements, priority will be given to citizens and permanent residents of Canada. Position effective September, 1990; deadline for applications is March 31, 1990. Applications with C.V.'s, three references and copies of major publications if possible should be sent to: Dr. S. Pendse, Chairperson, Management Department, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3.

CONCORDIA UNIVERSITY. The Management Department at Concordia University invites applications for positions in the following areas: 1) Organizational Theory, 2) Policy & Strategy, and 3) Human Resource Management/Organizational Behavior. We are primarily interested in tenure-track applicants (rank is open), but will consider visiting appointments. Successful applicants will have proven promise in teaching, research and publication. Recruitment efforts are proceeding on a contingent basis in anticipation of formal administrative approval of the above openings. In accordance with employment and immigration Canada requirements, this advertisement is directed primarily at Canadian citizens and those holding landed immigrant status in Canada. Letters of application (including letters from three referees, a full vitae, and examples of past writing and research) should be directed to Dr. J.B. Prince, Recruitment Chairman, Concordia University, 7141 Sherbrooke Street West, Montreal, Quebec, Canada H4B 1R6, (514) 848-2908.

THE UNIVERSITY OF CALGARY Faculty of Management. Tenure track positions are available in Accounting, Finance, Operations Management, Management Information Systems, Marketing, Policy and Environment, Management of Organizations and Human Resources, New Venture Development, Tourism and International Business. PhD or DBA preferred. Rank and salary based on qualifications and experience. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities, and people with disabilities. The Faculty of Management is an accredited member of AACSB. It occupies a building specifically designed for management teaching and research including caserooms, excellent computer resources and a management library. Applications should be sent to: Dr. Vern Jones, Associate Dean, Faculty of Management, The University of Calgary, 2500 University Drive, N.W., Calgary, Alberta T2N 1N4.

MATHEMATICS & ASTRONOMY

UNIVERSITY OF MANITOBA. The Department of Mathematics and Astronomy at The University of Manitoba invites applications for a term position at an assistant professor level in astronomy. The position is for an eight month term beginning September 1, 1990. The duties will involve the teaching of undergraduate courses in astronomy and work with a 40-cm reflecting telescope. Minimum qualification is a Ph.D. in astronomy or an M.Sc. in astronomy with acceptable related professional experience. Salary will be commensurate with qualifications and experience. Both women and men are encouraged to apply. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. To apply, please send, by February 28, 1990 a curriculum vitae and the names and addresses of three people willing to submit references to: Dr. Richard Bochonko, Department of Mathematics and Astronomy, University of Manitoba, Winnipeg, Manitoba R3T 2N2.

MATHEMATICS/ COMPUTER SCIENCE

NIPISSING UNIVERSITY COLLEGE invites applications for a two-year probationery term position in Mathematics/Computer Science (limited term incumbency) commence July 1, 1990. Applicents are expected to have a Ph.D. and publications. The appointment will be at the assistant professor level. Salary is commensurate with qualifications. The successful candidate will be expected to teach undergraduate courses in Introductory Algebra/Calculus, Introductory Computing for Business and Introductory Computing for Arts. Closing date is February 28, 1990. Send curriculum vitae and arrange to have three letters of reference sent to Dr. R. Brozowski, Dean of Arts, Nipissing University College, P.O. Box 5002, North Bay, Ontario, P1B 8L7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MATHEMATICS & STATISTICS

CONCORDIA UNIVERSITY. Department of Mathematics & Statistics. Applications are invited for two limited term appointments at the Assistant Professor level for 1990-91. Applicants should have proven ability for research. Duties include teaching undergraduate. The Department offers courses in Mathematics, Statistics, Operations Research and Actuarial Mathematics. Candidates should send a resume and the names of three references to: Dr. W. Byers, Department of Mathematics & Statistics, Concordia University, Montreal, Quebec, Canada H4B 1R6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

CONCORDIA UNIVERSITY. Department of Mathematics & Statistics. Applications are invited for two sebbelical leave replacements at the Assistant Professor level from August 1, 1990 - May 31, 1991 (10 months). Applicants should have proven ability for research. Duties include teaching undergraduate. The Department offers courses in Mathematics, Statistics, Operations Research and Actuarial Mathematics. Candidates should send a resume and the names of three references to: Dr. W. Byers, Department of Mathematics & Statistics, Concordia University, Montreal, Quebec, Canada H4B 1R6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

SIMON FRASER UNIVERSITY. The Department of Mathematics and Statistics of Simon Fraser University invites applications for a tenure track position in Mathematics at the Assistant Professor level starting September 1, 1990 or as soon thereafter as feasible (this position is subject to budget approval). Applicants will be expected to have completed a Ph.D. degree at the time of appointment and to have demonstrated a strong teaching and research potential. Applicants should have research interests in the areas of Algebra and/or Discrete Mathematics. Applications, including curriculum vitae, should be sent to: Dr. A.R. Freedman, Chair, Department of Mathematics and Statistics, Simon Fraser University, Burnaby, BC V5A 1S6 Canada. Please arrange for three letters of reference to be sent directly from the referees. The deadline for applications is April 30, 1990. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada, however, other qualified persons are encouraged to apply. Applications from women and minority groups are particularly welcome.

LAKEHEAD UNIVERSITY. The Department of Mathematical Sciences invites applications for a probationary (tenure

track) position commencing July 1, 1990. Candidates must have a Ph.D in Mathematics with a good research record and extensive teaching experience. Duties consist of research and teaching. Experience in teaching large service courses, and research interests in common with those of current department members, would be an asset. Applicants should submit a curriculum vitae and the names of three referees to: Dr. J.H.M. Whitfield, Dean of Arts and Science, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario P7B 5E1. Telex: 073-4594; Fax (807) 343-8023. Lakehead University has an employment equity policy and qualified women are particularly encouraged to apply. For more information, contact: Dr. W. Eames, Chairman of the Department of Mathematical Sciences, (807) 343-8689, or at the above address, or e-mail: ptmah@thunder.lakeheadu.ca. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. Candidates should send a curriculum vitae, a statement of research interests and the names of three referees to: Professor Bernie Shizgal, Department of Chemistry, University of British Columbia, 2036 Main Mall, Vancouver, British Columbia, V6T 1Y6 Canada.

UNIVERSITY OF WATERLOO. The Department of Pure Mathematics at the University of Waterloo wishes to appoint a post-doctoral fellow for a period of one or two years, beginning July 1, 1990. The duties of the fellow will be to carry out research of interest to one or more members of the Department. Salary will be comparable to that of NSERC fellowships. Additional remuneration for teaching one or two term courses may also be available. Recent Ph.D.'s both female and male are invited to apply. Applications should include a curriculum vitae, and the names of three referees, sent directly from the referees. Applications should be sent to: Dr. F.A. Zorzitto, Chairman, Department of Pure Mathematics, University of Waterloo, Waterloo, Ontario, N2L 3G1. Closing date for applications is March 1, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. An Employment Equity Employer.

MEDIAEVAL STUDIES

THE PONTIFICAL INSTITUTE OF MEDIAEVAL STUDIES is seeking to make an entry level appointment (Junior Fellow) in the area of edition of latin texts. The starting salary is $33,300. Applicants must have a degree in classics (Greek and Latin), be actively engaged in the edition of latin texts of the scholastic period, must possess a demonstrated record of publication. The applicant must also be able to teach an introductory course in latin paleography and offer an advanced seminar in one of the traditional disciplines of mediaeval studies, such as theology, philosophy, history, law or literature. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The Institute encourages both men and women to apply. Reply with curriculum vitae and two letters of support to Professor J.N. Hillgarth, Acting Chair, Committee on Appointments, Pontifical Institute of Mediaeval Studies, 59 Queen's Park Crescent East, Toronto, Ontario, M5S 2C4, Canada. Deadline for applications is 15 March 1990. The appointment becomes effective 1 July 1991 and teaching will begin in September.

MEDICAL RESEARCH

UNIVERSITY OF TORONTO. The Banting and Best Department of Medical Research is seeking candidates for the position of Assistant/Associate Professor, full/part-time stream. The position is available July 1, 1990 and will carry an initial appointment of five years at a competitive salary. Candidates should have a strong research background and be prepared to develop a research program in an area related to the Molecular Basis for Cellular Regulation, including Molecular and Cellular Aspects of Endocrinology, Mechanisms of Signal Transduction, Surface and Intracellular Receptors, Control of Growth and Differentiation, Diabetes Research, or Regulation of Gene Expression. The successful candidate will be expected to attract graduate students, research fellows, to spend at least 75% of his/her time in research and to participate in graduate and undergraduate training. The University of Toronto encourages both women and men to apply for positions. Applicants should forward a Curriculum Vitae, an outline of research interests and arrange for three letters of reference to be sent directly to Dr. David H. MacLennan, Professor and Chairman, Banting and Best Department of Medical Research, University of Toronto, 112 College Street, Toronto, Ontario, Canada M5G 1L6. The closing date for receipt of applications is February 28, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

MICROBIOLOGY

THE UNIVERSITY OF CALGARY Department of Microbiology & Infectious Diseases, in conjunction with the Foothills Hospital, invites applications for a full-time academic position. The successful candidate will supervise a portion of the Diagnostic Laboratory in Microbiology at Foothills Hospital, will initiate a research program in clinical microbiology and infectious deseases, and will actively participate in the teaching programs, particularly the Residency Training Program in Clinical Microbiology. Qualifications include a fellowship, a medical microbiology or equivalent training, and evidence of training or accomplishment in research. In accordance with Canadian immigration requirements, priority will be given to Canadien citizens and permanent residents of Canada. The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities, and people with disabilities. Interested candidates should forward a curriculum vitae and the names and addresses of three referees by April 27, 1990, to: Dr. L.E. Bryan, Department of Microbiology & Infectious Diseases, The University of Calgary, 3330 Hospital Drive N.W., Calgary, Alberta T2N 4N1.

MODERN EUROPEAN LANGUAGES

UNIVERSITY OF SASKATCHEWAN. Modern European Languages. Applications are invited for the position of Head, Department of Modern European Languages, for a five-year term commencing July 1, 1990, or as soon thereafter as possible. Academic rank and salary will be commensurate with qualifications and experience. This position is offered subject to budgetary confirmation. The Department of Modern European Languages numbers eight full-time members. Its principal teaching programs are in the German, Russian, Spanish and Ukrainian languages, literatures and civilizations; the Department is also responsible for the field of comparative literature. Applicants must have the Ph.D., extensive teaching experience, and a strong record of published research. Their main field must be immediately germane to the current programs of the Department; near native fluency in more than one of the principal languages taught. Candidates should submit a complete curriculum vitae and arrange for at least three letters of reference to be sent directly to A.R. Knight, Dean, College of Arts and Science, University of Saskatchewan, Saskatoon, Canada S7N 0W0. Candidates will be informed once their files are complete. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. An Employment Equity Employer.

MODERN LANGUAGES

THE UNIVERSITY OF LETHBRIDGE. Faculty of Arts and Science. Department of Modern Languages. Assistant Professor, probationary (tenure-track) appointment. 2. Qualifications: Ph.D. in French literature with specialization in literary criticism/theory. Strong commitment to teaching and research. Familiarity with Spanish language and literature an additional asset. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Lethbridge is committed to the principle of equity in employment. Applications should include a curriculum vita, transcripts or degree certificates, teaching evaluations, publications, names of three referees. Send to: Dr. Timothy F. Pope, Chair, Department of Modern Languages, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. 5. Effective Date: 01 July 1990. 7. Closing Date: 30 April 1990

MULTIDISCIPLINARY STUDIES

YORK UNIVERSITY, GLENDON COLLEGE. Department of Multidisciplinary Studies. Applications are invited for a tenure-track position at the rank of Assistant Professor in the Women's Studies Programme. Qualifications required: Ph.D. with a focus on women's studies, teaching experience at university level and publications in the field. Knowledge and expertise in recent feminist research in both the French and English intellectual traditions. Ability to include feminist teaching at the undergraduate (B.A.) level (introductory courses in Women's Studies and advanced level courses in feminist theory, feminist research, feminist methodology) with possible future participation in graduate teaching, research and coordination and development of the Programme. The candidate must be fluent in French and in English and will be required to teach in both languages. Salary is in accordance with the collective agreement. Effective date of appointment: July 1, 1990. Application deadline: March 31, 1990. Send curriculum vitae and arrange to have three letters of reference sent directly to Professor Gali Brendt, Acting Chair, Department of Multidisciplinary Studies, Glendon College, York University, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6. York University is implementing a policy of employment equity including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE YORK. COLLEGE GLENDON. Le Département d'études pluridisciplinaires sollicite des candidatures pour un poste pouvent conduire à la permanence, au rang de professeur(e) adjoint(e) dans le programme d'études sur la condition de la femme. Qualifications requises: doctorat portant essentiellement sur les études sur la condition de la femme et dossier de recherche. La personne sélectionnée enseignera au niveau du premier cycle (cours d'introduction aux études de la femme, et cours avancés sur la théorie et la méthodologie féministes) avec possibilité future d'enseignement au niveau des études gradués. Elle devra participer également à des activités de recherche, de coordination et de développement du programme. Elle devra être bilingue et capable d'enseigner en anglais et en français. Salaire selon la convention collective en vigueur. Les candidat(e)s sont priés d'envoyer leur curriculum vitae et de faire parvenir directement trois lettres de recommandation à Mme Gali Brandt, Directrice intérimaire, Département d'études pluridisciplinaires, Collège Glendon, Université York, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6. Entrée en fonction: 1er juillet 1990. Date limite de dépôt des candidatures: 31 mars 1990. L'Université York applique une politique d'équité en matière d'emploi et encourage les candidatures de professeures. Conformément aux exigences d'immigration canadienne, cette annonce s'adresse aux citoyens canadiens et résidents permanents.

MUSIC

UNIVERSITY OF VICTORIA. Position in Music History/Musicology. The School of Music at the University of Victoria invites applications for an 8-month, non-renewable appointment in music history/musicology at the rank of Visiting Assistant Professor. Qualifications: A completed Ph.D is expected, with expertise in either Medieval/Renaissance or Baroque studies, together with evidence of successful teaching experience at university undergraduate level. Duties: Teaching responsibility will include the undergraduate music history survey plus appropriate undergraduate and graduate courses in music history and musicology. Salary: Assistant Professor floor, prorated to 8 months. Appointment date: September 1, 1990 to June 30, 1991. Closing date for applications: March 9, 1990. Apply to: Professor Michael Longton, Acting Director, School of Music, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2. Please send curriculum vitae and names and addresses of three referees with letter of application. The School of Music offers a full range of undergraduate and graduate programs including the B.Mus., M.Mus., M.A., and Ph.D. in musicology. The School has 21 full-time faculty, 275 undergraduate and 30 graduate students. In accordance with Canadian immigration regulations, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program.

UNIVERSITY OF VICTORIA. Position in Composition. The School of Music at the University of Victoria invites applications for a full-time appointment in the area of composition. This appointment will be made at the rank of Assistant, Associate, or Full Professor, depending on the qualifications and experience. Qualifications: A completed doctorate or its equivalent is expected, with substantial teaching experience at university level. We are seeking a composer of national or international reputation, who is fully conversant with, and involved in, current compositional concepts and techniques as they relate to vocal and instrumental music. Duties: Undergraduate and graduate theory, including composition, theory & analysis (18th-20th centuries), undergraduate and graduate composition seminars on contemporary music topics, supervision of M.Mus. and D.M.A. student's in composition. Participation in School committees and involvement with student recruitment is also expected. Salary: Commensurate with rank and experience. Appointment date: July 1, 1990. Closing date for applications: March 16, 1990. Apply to: Professor Michael Longton, Acting Director, School of Music, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2. Please send curriculum vitae, names and addresses of three referees, and scores and tapes of at least three recent compositions (CrOz Dolby B preferred). Letter of application. The School of Music offers a full range of undergraduate and graduate programs, including the B.Mus., M.Mus., M.A., and Ph.D. The School has a full-time faculty of 21 and a current enrolment of 175 undergraduate and 30 graduate students. The School maintains three electronic music studios with a variety of analog and digital synthesis and processing hardware. Electronic music is a required area of study for all undergraduate composition majors. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program.

UNIVERSITY OF VICTORIA. Position in Electronic/Computer Music. The School of Music at the University of Victoria invites applications for a full-time, tenure-track, position in electronic/computer music. Initial appointment will be for a three-year term at the rank of Assistant Professor. Qualifications: The successful applicant will hold a doctorate or its equivalent and will have a national or international reputation in the field. We are seeking a person who is an active composer of electroacoustic music and who also has strong research interests and technical expertise in the development of computer-based music systems, including real-time applications. Duties: Classes in musique concrète, electronic and computer music, including analog and digital synthesis, MIDI, recording techniques, acoustics, and computer-assisted music manuscripting. Supervision of M.Mus. and D.M.A. students in composition specializing in electroacoustic music. Primary responsibility for the development and supervision of the electronic music studios. Participation in School committees and involvement in student recruitment is also expected. Possible instruction in theory or composition. Salary: Current (1989-90) Assistant Professor floor: $35,150. Appointment date: July 1, 1990. Closing date for applications: March 16, 1990. Apply to: Professor Michael Longton, Acting Director, School of Music, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2. Please send curriculum vitae, names and addresses of three referees, and copies of recent compositions (CrOz Dolby B preferred), with letter of application. Dossier should include: curriculum vitae, names and addresses of three referees, tapes of at least three recent electroacoustic compositions or performances (CrOz Dolby B preferred), with program/production notes, and copies of research articles or abstracts. The School of Music offers a full range of undergraduate and graduate programs, including the B.Mus., M.Mus., M.A., and Ph.D. The School has a full-time faculty of 21 and a current enrolment of 175 undergraduate and 30 graduate students. The School maintains three electronic music studios with a variety of analog and digital synthesis and processing hardware. Electronic music is a required area of study for all undergraduate composition majors. In accordance with Canadian immigration requirements, priority will be given to Canadien citizens and permanent residents. The University of Victoria is committed to an employment equity program.

UNIVERSITY OF SASKATCHEWAN. The Department of Music has an opening at the Assistant Professor level for a Music Theorist or Composer with expertise in electronic and mathematical computer applications. Experience as a performer would be desirable. Publications and teaching experience preferred. Both graduate and undergraduate teaching expected. This is a full-time tenure-track position. The salary for an Assistant Professor in 1990-91 will be $34,380. This position is subject to budgetary confirmation. Applications (curriculum vitae and three letters of reference) should be addressed to: Dr. R. Calder, Acting Head, Department of Music, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0. Closing date for applications is 31 March, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MOUNT ALLISON UNIVERSITY. Department of Music. Applications are invited for a one-year sabbatical replacement position, either full-time or part-time, subject to budgetary approval, commencing on July 1, 1990. The appointment(s) will be made at the rank of Lecturer. An applicant should have experience in teaching at post-secondary level, Bachelor of Music program, and, preferably, experience in teaching accompaniment, class piano and piano literature. Duties include the teaching of piano (primary applied), secondary piano, accompaniment, and a half-course in early piano music (c.g. Bach and Schubert). In the 1990-91 salary range for Lecturer is $28,019 to $40,319. An application should include a curriculum vitae and the names of three references, and should be sent to: Dr. James Code, Head and Chair of the Search Committee, Department of Music, Mount Allison University, Sackville, New Brunswick E0A 3C0. The closing date for receipt of applications is February 28, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens who apply will also be considered. Applications are encouraged from minority groups and both genders.

McMASTER UNIVERSITY. Music Education. The Department of Music of McMaster University invites applications for a full-time position in music education; the initial appointment is for two years. Requirements are a doctoral degree or equivalent; previous teaching experience and commitment to an ongoing programme of research in music education are essential. Duties will consist of teaching brass and/or woodwind methods courses, introductory theory, general music teaching courses, and chamber ensembles; and conducting concert band. Salary is dependent upon qualifications. The minimum salary for Assistant Professor in 1989/90 is $32,575. Applications, including curriculum vitae, and letters sent by three academic referees, should be addressed to Dr. Alan Walker, Chairman, Department of Music, Togo Salmon Hall 429, McMaster University, 1280 Main Street West, Hamilton, Ontario, L8S 4L9. The appointment, subject to final budgetary approval, will be effective on July 1, 1990. Applications will be accepted until the position is filled. In accordence with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The McMaster offers equal employment opportunities to qualified male and female applicants.

McGILL UNIVERSITY. 1. One non-tenure-track appointment at the rank of Faculty Lecturer; one year contract renewable to a maximum of two subsequent years. 2. Ph.D in music theory, completed or well underway. Proven excellence as a teacher will be an important criterion in hiring. 3. Teaching of core undergraduate theory and ear training at any one of three levels; minimum of eleven classroom hours per week plus coordination duties for multisectional courses. 4. Salary current lecturer base. $29,610. 5. Send a curriculum vitae and arrange to have three letters of reference sent to Prof. S. Huebner, Chairman, Department of Theory, Faculty of Music, McGill University, 555 Sherbrooke St. West, Montreal, Dc H3A 1E3. 6. Effective September 1, 1990. 7. Deadline: March 15, 1990. 8. In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents.

McGILL UNIVERSITY. 1. One tenure-track appointment at the rank of Assistant Professor. 2. Doctorate in music education completed or nearing completion; specialization in elementary music education; ability to teach one instrumental technique's courses (strings, winds, or percussion); teaching experience in the public schools highly desirable. 3. Applicants must have strong commitment to both teaching and research; teaching of undergraduate and graduate courses through the doctoral level; supervision of graduate theses. 4. Salary: current assistant professor base: $37,125. 5. Send a curriculum vitae and arrange to have three letters of reference sent to Prof. S. Huebner, Chairman, Department of Theory, Faculty of Music, McGill University, 555 Sherbrooke St. West, Montreal, PQ H3A 1E3. 6. Effective: September 1, 1990. 7. Deadline: March 15, 1990. 8. In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents.

ST. FRANCIS XAVIER UNIVERSITY. Department of Music. Position: Vocal/Choral Instructor (full time) Qualifications: Master's Degree Minimum. Rank and Salary: Dependent upon qualifications and experience. Duties: Teach among the following: Voice Studio (65 students), Ear Training, Vocal Pedagogy, Vocal Jazz Ensemble, University Singers (possibly), and familiarization with Elementary Classroom Techniques (Orff, Kodaly, etc.). Starting Date: August 15, 1990. Deadline for application: April 1, 1990 or until position is filled. Applications should send a curriculum vitae, (3) three current letters of reference, and a performance tape to: Prof. Gene Smith, Chair, Box 168, Music Department, St. F.X. University, Antigonish, Nova Scotia, B2G 1C0. This ed Is directed first to Canadian citizens and permanent residents of Canada.

NUTRITION & METABOLISM

UNIVERSITY OF ALBERTA. The Nutrition and Metabolism Research Group invites applications for positions for postdoctoral fellows. Applicants should have interest in lipid metabolism or membranes. For one position experience with recombinant DNA techniques will be required. Salary will be commensurate with MRC rates and the applicants experience. The successful candidate will enjoy the research environment of a multidisciplinary group and excellent facilities. Candidates should forward their curriculum vitae, outline of research experience and the names of three references to: Dr. M.T Clandinin, Nutrition and Metabolism Research Group, University of Alberta, 533 Heritage Research Building, Edmonton, Alberta, T6G 2C2 The University of Alberta is committed to the principle of equity in employment

OPHTHALMOLOGY

THE UNIVERSITY OF BRITISH COLUMBIA. Head, Department of Ophthalmology in the Faculty of Medicine at The University of British Columbia. The person appointed would be responsible for directing and developing the teaching, research and service programs of the Department. A candidate should hold a specialty qualification in Ophthalmology and have outstanding academic and clinical experience. Starting date will be July 1, 1990. Salary will be commensurate with qualifications and experience. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. In accordance with Canadian immigration requirements, this ad is directed to Canadien citizens and permenent residents Applications, accompanied by a detailed curriculum vitae and the names of two individuals for references, should be directed to Dr. W. A. Webbe, Dean, Faculty of Medicine, University of British Columbia, 317 Instructional Resources Centre, 2194 Health Sciences Mall, Vancouver, B.C V6T 1W5. Deadline for submission of applications Is March 31, 1990.

OPTOMETRY

UNIVERSITY OF WATERLOO. School of Optometry. Applications are being accepted for the position of full-time clinical faculty at the School of Optometry As an important contributor to the curriculum, your duties would involve the education of optometry students in the various clinics Your position is important in the promotion of quality optometric vision care. Applicants having an area of special interest, efforts will be made for integration into the appropriate clinical activity. Applicants should have the OD. degree and qualify for licensure in Ontario. Salary negotiable within range commensurate with experience and qualifications Preference will be given to applicants who have a Residency qualification or Master's Degree. Letters of application and current resumes should be submitted to the Associate Dean of Science for Optometry, School of Optometry, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women are particularly welcome. An Employment Equity Employer.

PHARMACEUTICS

UNIVERSITY OF ALBERTA. Faculty of Pharmacy & Pharmaceutical Sciencae.

Applications are invited for a full time tenure track position at the level of Assistant/Associate Professor in the Division of Pharmaceutics, Faculty of Pharmacy & Pharmaceutical Sciences. Applicants must have a Ph.D. in the area of Pharmaceutics. Post-doctoral research, industrial and/or teaching experience would be desirable. Of particular interest are individuals with expertise in the area of dosage form design and/or drug delivery system development. The successful candidate is expected to develop an active research program to complement an established research Faculty. Teaching responsibilities include participation in both undergraduate and graduate level courses. The Faculty has 430 undergraduate and 55 graduate students. The University of Alberta has about 30,000 students. Excellent opportunities exist for collaborative research with other disciplines within the Faculty or the University at large, as well as outside the University. Deadline for applications is April 1, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should include a curriculum vitae, a short description of research interests and the names and addresses of three references and should be submitted to: Search Committee, c/o Dr. James A. Rogers, Professor of Pharmaceutics, Faculty of Pharmacy and Pharmaceutical Sciences, University of Alberta, Edmonton, Alberta, T6G 2N8, Canada. The University of Alberta is committed to the principle of equity in employment.

PHARMACOLOGY

CANCER CONTROL AGENCY OF BRITISH COLUMBIA. Research Pharmacologist. Position available for a research pharmacologist who will be part of a new investigational drug unit for Clinical trials, initially studying liposome encapsulated agents. Requirements include PhD in pharmacology with post-doctoral experience and demonstrated research accomplishments. Send CV, training and details of research interests to: Dr. Hubert Silver, MD, PhD, Acting Head, Department of Medical Oncology, Cancer Control Agency of British Columbia, 600 W. 10th Avenue, Vancouver, B.C., V5Z 4E6, Canada.

PHILOSOPHY

McMASTER UNIVERSITY. The Department of Philosophy of McMaster University invites applications for a two-year, contractually-limited appointment of the rank of Assistant Professor. Requirements are the Ph.D. by the date of the appointment, and skills in research and teaching. Areas of specialization and competence are open. Average teaching load is two courses per term, three the other. One course may be a graduate seminar. Salary is dependent upon qualifications; the minimum salary for an Assistant Professor in 1989-90 is $32,075. Applications, including curriculum vitae, and letters sent by three academic referees, should be addressed to: Dr. D. C. Hitchcock, Chairman, Department of Philosophy, University Hall 209, McMaster University, 1280 Main Street West, Hamilton, Ontario, L8S 4L9. The appointment, subject to final budgetary approval, will be effective on July 1, 1990. Applications will be accepted until February 28, 1990; applications from women are especially encouraged. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McMaster offers equal employment opportunities to qualified male and female applicants.

UNIVERSITY OF TORONTO. The Department of Philosophy, University of Toronto, invites applications for one- or two-year contractually limited appointments at the rank of Assistant Professor, to begin 1 July 1990. Subject to budgetary approval. Ph.D. and evidence of excellent teaching required. Areas of specialization open, but with a preference for: ethics, continental philosophy, logic, philosophy of science, history of philosophy (ancient and modern). Duties will include research and teaching in areas of specialization. Salary commensurate with qualifications. Applications, including a complete dossier and at least three letters of reference, should be sent to the Chair, Department of Philosophy, University of Toronto, Toronto, Ontario, M5S 1A1. Closing date for receipt of applications: 15 March, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents (landed immigrants) of Canada. Both women and men are encouraged to apply.

CONCORDIA UNIVERSITY. The Philosophy Department of Concordia University invites applications for one probationary (tenure-track) appointment effective 1 June 1990 for two years at the rank of Assistant Professor of Philosophy. Salary is negotiable on the basis of experience from the current rank floor of $32,000. Area of specialisation is open. Doctorate or equivalent is required, teaching experience and evidence of research promise is preferred. Applications including resume and letters of reference should be received by 28 February 1990 by: Chair, Philosophy Department, Concordia University, 7141 Sherbrooke St. W. Montreal, Quebec H4B 1R6. Concordia is committed to equity in employment, offers equal employment opportunity to men and women, and especially welcomes female candidates. In accordance with Canadian immigration requirements, this advertisement is directed to citizens and permanent residents of Canada.

PHYSICAL EDUCATION & RECREATION

ACADIA UNIVERSITY. The School of Recreation and Physical Education invites applications for a three year contractually limited term appointment in Physical Education at the assistant professor level to begin July 1, 1990. A PhD or equivalent is preferred. The position requires expertise in the area of Physical Education pedagogy and will include teaching in the Bachelor of Physical Education degree program. Please send a curriculum vitae and names of three referees to Dr. J.W. Bedingfield, Director, School of Recreation and Physical Education, Acadia University, Wolfville, Nova Scotia, B0P 1X0. Deadline for applications is March 31, 1990. In accordance with Canadian immigration requirements this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. Acadia University is an equal opportunity employer.

BROCK UNIVERSITY. Pending budgetary approval, the Child Studies Program at Brock University will have up to three probationary and/or temporary positions beginning 1 July 1990, at the Assistant or Associate Professor level. Child Studies is a large interdisciplinary program with participating faculty from Psychology, Sociology, Education and Physical Education/Recreation. Individuals with a Ph.D. or ABD from one of these disciplines with research and teaching interests in child development are encouraged to apply. Please send curriculum vitae, three letters of reference and sample publications to: Linda Rose-Krasnor, Ph.D., Director, Child Studies Program, Brock University, St. Catharines, Ontario, Canada L2S 3A1 Applications will be considered until positions are filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is an equal opportunity employer. Smoking at Brock University is strictly controlled.

PHYSICS

QUEEN'S UNIVERSITY. Department of Physics. Applications are invited for two Research Associate and two Postdoctoral Fellow positions associated with the Sudbury Neutrino Observatory (SNO) Project. This project will use 1000 tonnes of heavy water in a Cerenkov detector, sited in the Creighton mine near Sudbury, Ontario to observe, with high sensitivity, neutrinos from the sun and supernovae. Applicants will participate in the research activities of the Queen's SNO group, the development of electronics, photomultiplier tube systems, computer simulation and data acquisition, calibration, water purification and monitoring of low level radioactivity. Salary and facilities dependent upon qualifications. In accordance with Canadian immigration requirements, this advertisement is directed to Research Associates directed to Canadian citizens and permanent residents. Please apply, enclosing a curriculum vitae and the names of three referees to: Professor A.B. McDonald, Department of Physics, Queen's University, Kingston, Ontario, Canada K7L 3N6.

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. A Lectureship in Physics (Signal Processing and Image Analysis) Department of Physics. The Department of Physics seeks to appoint a Lecturer with research interests in Signal Processing and Image Analysis. Other research interests in the Department include Astrophysics, Electronics, Laser Physics, Quantum Optics, Nuclear physics and several areas of Geophysics. The present staff of the Department consists of two Professors (with interests in Quantum Optics and Experimental Nuclear Physics), 6 Associate Professors and 13 Lecturers/Senior Lecturers. A Chair in Geophysics is currently being advertised. The technical and secretarial staff number 29. Applicants must have an advanced qualification in Physics and preferably have had some teaching experience. Preference will be given to those with a record of successful research involvement in signal processing and image analysis. The Lecturer will be expected to contribute to both the undergraduate and graduate teaching programmes, supervise laboratories at all levels, undertake research in some area of signal processing or image analysis and to interact with and strengthen the existing research interests of the Department Commencing salary will be established within the range $NZ36,000 to $NZ47,200 per annum. Conditions of Appointment and Method of Application are available from this Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland. Applications should be forwarded as soon as possible but not later than the closing date 12 March 1990 The University of Auckland An Equal Employment Opportunity Employer

THE UNIVERSITY OF BRITISH COLUMBIA. Department of Chemistry. A Postdoctoral Fellow/Research Associate position is available for a recent Ph.D. in Applied Mathematics, Engineering, or Physics with a strong background in the numerical solution of fluid dynamic equations. The project is directed towards the further development of discretization methods as applied to fluid flow and other applications. Candidates should have a very good background in applied mathematics and numerical analysis. Experience with spectral and/or finite element methods in the numerical solution of partial differential equations would be an important asset. A knowledge of finite-difference and finite-element techniques would also be useful. The appointment will be effective immediately and will be initially for one year but renewable. The successful candidate will be appointed in the Chemistry Department with the option for the appointment to be joint with the Institute for Applied Mathematics or the Department of Geophysics and Astronomy. Salary range: $23,500 (Can) per annum with travel assistance. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. Candidates should send a curriculum vitae, a statement of research interests and the names of three referees to: Professor Barrie Sharpe, Department of Chemistry, University of British Columbia, 2036 Main Mall, Vancouver, British Columbia V6T 1W5, Canada

UNIVERSITY OF SASKATCHEWAN. Faculty Position in Physics. Applications are invited for a tenure track appointment at the Assistant Professor level, effective July 1, 1990. Candidates should hold a Ph.D. degree or equivalent. Preference will be given to candidates with interests and some research experience in the areas of Atmospheric and Space Physics, or Theoretical Physics. The successful candidate would work with faculty members in well established research programs. A keen interest in the teaching of physics/astronomy is highly desirable. The position is subject to budgetary confirmation. Applications with curriculum vitae and the names of three referees should be sent before May 31, 1990 to: Head, Department of Physics, University of Saskatchewan, Saskatoon, Saskatchewan, Canada S7N 0W0. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF SASKATCHEWAN. Applications are invited for a tenure track appointment at the Assistant or Associate Professor rank, effective July 1, 1990 or earlier. The type of appointment will depend on qualifications and experience. Duties include undergraduate and graduate teaching and research responsibilities at the Saskatchewan Accelerator Laboratory. Candidates should hold a Ph.D. degree or equivalent and have experience in fermelatar energy nuclear physics research using accelerators. Applications with curriculum vitae and the names of at least three referees should be sent before May 31, 1990 to Chairman, Department of Physics, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0, Canada.

UNIVERSITY OF WATERLOO. Physics. Postdoctoral Fellowships at University of Waterloo. The Department of Physics is receiving applications for postdoctoral fellowships for research work in the areas of experimental and theoretical solid state physics, high-temperature superconductivity, particle physics and relativity, astrophysics, biophysics, atomic and molecular physics, surface physics and energy conversion and storage. The fellowships are for a period of 1 year and are renewable for a second year by mutual agreement. Some teaching duties may be arranged. A brochure outlining current research programs will be sent on request. Applicants should send a curriculum and names of 3 references to Professor A.D.S. Nagi, Department of Physics, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications from women candidates are particularly welcome An Employment Equity Employer

PHYSICS & COMPUTING

WILFRID LAURIER UNIVERSITY. The Department of Physics and Computing invites applications for a two-year limited contract appointment at the Assistant Professor level, beginning July 1, 1990. There is a possibility that this will become a tenure track appointment. Candidates are expected to show promise of a strong commitment to teaching and to continuing an active research program. Applicants are particularly interested in applicants with a background in solid state physics (experimental or theoretical). Knowledge of analog-digital electronics, instrumentation, microprocessors, or optical communications would be an asset. In accordance with federal regulations, this notice is directed at Canadian citizens or landed immigrants. Letters of application, accompanied by a c.v. and the names of at least three referees, should be sent, not later than March 31, 1990 to: Dr. Nora Znotinas, Chair, Department of Physics and Computing, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5; FAX: 519-886-9351; BITNET: NORA@WLUCP6

PHYSIOLOGY

UNIVERSITY OF TORONTO. Assistant Professor, Department of Physiology. Applications invited for a tenure-stream appointment. Qualifications required: Ph.D. degree and post-doctoral research experience (including neuroendocrinology), and a record of scientific publication. Applicant will be required to conduct graduate and undergraduate teaching, and teach in undergraduate courses for which the Department of Physiology is responsible. Salary will be commensurate with qualifications and experience. Applications, including curriculum vitae and names of three referees, should be sent before March 31, 1990 to: Dr. H.L. Atwood, Chairman, Department of Physiology, Faculty of Medicine, University of Toronto, Toronto, Canada, M5S 1A8. Effective date of appointment: July 1, 1990. The University of Toronto encourages both men and women to apply. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

POLITICAL SCIENCE

McGILL UNIVERSITY. Department of Political Science. McGill University invited applications for one or more sessional lectureships (full-time or partial) for the 1990-91 academic year. The position(s) are subject to budgetary approval. Possible fields include Canadian Politics, Political Theory and International Relations. Candidates should have a Ph.D. in Political Science. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Applications should be submitted no later than March 15, 1990. Applications, including a curriculum vitae, university transcripts and three letters of reference, should be sent, effective August 1, 1990, to: Harold Weller, Chairman, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec, H3A 2T7

SAINT MARY'S UNIVERSITY, Political Science Department. Introductory and Canadian Politics, 1990. Applications are invited for a nine-month, contractually limited-term appointment effective September 1, 1990. Ph.D. or near completion preferred. The Department is seeking a candidate who shows willingness and, if possible, proven effectiveness in teaching Introductory and Canadian Government courses. Deadline for applications is March 30, 1990. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University has recently implemented a positive action programme and the Department encourages women to apply. Send a curriculum vitae and three letters of reference to Dr. Donald Naulls, Chairperson, Department of Political Science, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3.

CONCORDIA UNIVERSITY. The Department of Political Science at Concordia University invites applications for a 10 month appointment in an introduction to political science to teach 6 basic courses in introduction to comparative and/or international relations at the Assistant Professor rank. The candidate will be expected to teach 18 credits. The appointment will be effective August 1st, 1990 - May 31, 1991. Candidates will be expected to have completed, or nearly completed Ph.D.; teaching and research experience would be an asset. Applications including a curriculum vitae and three letters of reference should be sent to Dr. H. Habib, Chairmen, Department of Political Science, Concordia University, 1455 de Maisonneuve Blvd. W., Montreal, Que., H3G 1M8. The closing date for receipt of applications is March 5, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is an equal opportunity employer.

UNIVERSITY OF WATERLOO. Political Science. Applications are being accepted for a tenure-track faculty position from individuals in comparative politics with teaching and research interests in one or more of (i) Soviet Politics, (ii) Eastern European Politics, (iii) Chinese Politics. Ph.D. required. The appointee will be appointed to a qualified to teach general introductory course as well as courses at more advanced levels. Salary will depend on qualifications. Appointment effective July 1, 1990 or by arrangement. Competition open until March 31, 1990 or until position filled. Send curriculum vitae, names of 3 referees to: Ingcroft, Chair, Department of Political Science, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of this position is subject to budgetary approval. It is the intention of the University of Waterloo to fill its vacancies with the best person available without regard to Assistant Professors wherever possible. Applications from women candidates are particularly welcome. An Employment Equity Employer

YORK UNIVERSITY, Faculty of Arts, Department of Political Science. Applications are invited for a tenure track position in the field of Soviet Politics. Rank open. The position may involve graduate teaching and supervision, as well as undergraduate teaching and research. Appointment to commence July 1, 1990. Requirements: Ph.D. or equivalent; capacity to teach undergraduate and graduate courses in Soviet Government and Politics is a minimal requirement but the successful candidate's research specialization may be either in domestic politics or foreign policy. Salary: Commensurate with qualifications. To apply, forward curriculum vitae with names of three referees to: Professor L. Panitch, Chair, Department of Political Science, York University, 4700 Keele Street, North York, Ontario, Canada M3J 1P3. This appointment is subject to budgetary approval. York University is implementing a policy of employment equity, including affirmative action for women faculty. Qualified women and men are invited to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Deadline for Applications: March 15, 1990. Please have letters of reference sent directly to the Chair.

UNIVERSITY OF WESTERN ONTARIO. One probationary appointment will be made, for the 1990-91 academic year. Applications are invited from specialists with substantial teaching and research interests in at least two sub-fields of Political Science. Candidates must have the Ph.D. or be near completion of the degree. Appointment will be made at the rank of an Assistant Professor. Salary is negotiable, depending on date of appointment. July 1, 1990. Applications, together with a c.v. and the names of 3 referees, should be directed to: Dr. R.A. Vernon, Chair, Department of Political Science, The University of Western Ontario, Social Science Centre, London, Ontario, Canada, N6A 5C2. Deadline for receipt of applications: March 1, 1990. Positions are subject to budget approval. In accordance with Canadian immigration requirements, they are directed to Canadian Citizens and Permanent Rasidents of Caneda. The University of Western Ontario is an Equal Opportunity Employer.

POLITICAL STUDIES

BISHOP'S UNIVERSITY. Political Studies. Applications are invited for a 1-year sabbatical replacement position in the Political Science Department at the junior level, beginning July 1, 1990. The candidate must be competent to teach Political Philosophy and Comparative Politics/Developing Areas. Completed Ph.D. and publications are preferred. Applications should be made to Dr. A.F. de Man, Associate Dean of Social Sciences, Bishop's University, Lennoxville, Québec J1M 1Z7. A curriculum vitae and the names of three referees should be included. Applications will be received until the position is filled. This position is advertised under conditions of equal opportunity employment and Canadian immigration requirement.

BISHOP'S UNIVERSITY. Political Studies. Applications are invited for a tenure track appointment at the Political Studies Department at the junior level, beginning July 1, 1990. The candidate must be competent to teach Empirical Theory and Methods and American Politics. Completed Ph.D. and publications are preferred Applications should be made to Dr. Antoon de Man, Associate Dean of Social Sciences, Bishop's University, Lennoxville, Quebec J1M 1Z7. A curriculum vitae and the names of three referees should be included. The closing date for applications is March 31, 1990, or until the position is filled. This position is advertised under conditions of equal opportunity employment and Canadian Immigration requirements.

TRENT UNIVERSITY. Department of Political Studies. Applications are invited for a tenure-track appointment beginning, subject to decanal approval, in July 1990. The position requires teaching and research expertise in Political theory, but candidates should also be able to demonstrate competence in another area, preferably international or comparative. This position is in addition to the one (with area of expertise open) that was advertised earlier. Candidates should also be willing and able to participate in the introductory course, which is team-taught and Canadian-oriented. The appointment will be at the Assistant Professor level. Candidates should have a Ph.D. or be near completion when the appointment is taken up. The closing date for applications is February 26, 1990. Applications, with curriculum vitae and the names of three referees, should be sent to: Professor Robert Campbell, Chair, Department of Political Studies, Trent University, Peterborough, Ontario, K9J 7B8. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Trent University is an equal opportunity employer.

LAKEHEAD UNIVERSITY. The Department of Political Studies at Lakehead University invites applications for a one-year limited term appointment commencing July 1, 1990, in the field of Canadian politics policy. The department is especially interested in applicants with demonstrated research interests in Aboriginal Politics, Territorial Politics, or the Circumpolar Region. Subject to budgetary approval, this position may be converted into a tenure-track appointment. Interested applicants should submit a curriculum vitae with the names of three referees to: Dr. J.H.M Whittield, Dean of Arts and Science, Lakehead University, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University has an employment equity policy and qualified women are encouraged to apply. An Equal Opportunity Employer.

POLITICS

BROCK UNIVERSITY invites applications for up to four sabbatical replacement appointments, subject to budgetary approval, commencing July 1, 1990. Priority areas are comparative politics, political philosophy, empirical methods, public administration, and local government. Ph.D. (or near completion) required. Teaching experience an asset. Applications, including curriculum vitae and three letters of reference, are invited immediately, but will be accepted until March 15, 1990. Applications should be sent to: Professor Leah Bradshaw, Chair, Recruitment Committee, Department of Politics, Brock University, St. Catharines, Ont. L2S 3A1 or FAX (416) 688-2789. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is an equal opportunity employer. Smoking at Brock University is strictly controlled.

PSYCHOLOGY

BISHOP'S UNIVERSITY. Psychology. Applications are invited for a one-year temporary sabbatical replacement position at the Assistant Professor or Lecturer level. The position commences July 1, 1990. A Ph.D. and teaching experience at the university level are preferred. The candidate is expected to teach three undergraduate courses per semester. Courses required are Research methods, cognitive psychology and social psychology. The salary of an Assistant Professor starts at $34,020. Send application with curriculum vitae to Dr. A.F. de Man, Associate Dean of Social Sciences, Bishop's University, Lennoxville, Que. J1M 1Z7. Ask three referees to write directly to Dr. de Man.

WILFRID LAURIER UNIVERSITY. Department of Psychology. Applications are invited for two limited term one-year appointments. Teaching assignments could include courses from the following: Introductory (several sections), Behaviour Modification, Educational Psychology, Research Methods and Statistics (second year, General level), Abnormal Psychology. Applicants should have active research programs, and some teaching experience. In accordance with Canadien Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. These positions are available July 1, 1990, and are open until filled. Applicants should send a curriculum vitae, and the names and addresses of three referees to: Dr. B Hunsberger, Cheir, Department of Psychology, Wrifrid Laurei University, Waterloo, Ontario N2L 3C5.

UNIVERSITY OF GUELPH, Department of Psychology. Applications are invited for a tenure-track position in the area of Applied Developmental Psychology. We are seeking a person who will be involved with an active Master's Program and will become a major contributor to a proposed Ph.D. program in Applied Developmental and Applied Social Psychology, currently awaiting Provincial approval. Applicants in all areas of research specialization within Applied Developmental Psychology are encouraged. The successful applicant will have an active program of research and a commitment to training graduate students for work in a variety of academic and non-academic settings. Rank and salary are negotiable with qualifications and experience. At the Assistant Professor level, candidates should have the potential for becoming recognized scholars and good teachers. More senior candidates should have a superior record of research and be good teachers. Appointment is for either September 1990 or September 1991. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should arrange for three letters of reference and their vita to be sent to: Professor M. Mathews, Chair, Department of Psychology, University of Guelph, Guelph, Ontario N1G 2W1. The University of Guelph is committed to Employment Equity. Subject to final budgetary approval.

MOUNT ALLISON UNIVERSITY. Department of Psychology. Applications are invited for a one year position subject to budgetary approval, commencing on July 1, 1990. This appointment is for a one year term. However, it may be readvertised during the next year as a tenure track position. An applicant should hold a Ph.D. in Psychology and be actively engaged in research in any area of psychology dealing with human behavioral Studies. Interests should include (but not necessarily be limited to) at least two of the following: Research design and advanced statistics; perception and attention; memory and cognition. The appointment will be at the rank of Assistant Professor and the 1990-91 salary range for this rank is $34,169 to $48,008. An application should include a curriculum vitae, copies of recent publications, and three letters of reference which should be sent to: Dr. Darryl Bruce, Head and Chair of the Seach Committee, Department of Psychology, Mount Allison University, Sackville, New Brunswick E0A 3C0. The closing date for receipt of applications is February 28, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens who apply will also be considered. Applications are encouraged from minority groups and both genders.

UNIVERSITY OF SASKATCHEWAN. Department of Psychology. Applications are invited for two two-year term positions (one full-time and the other half-time) at the Assistant Professor level beginning July 1, 1990 (salary range: $34,380 - $45,118). Duties include teaching, research, and supervision of undergraduate and graduate research. Applicants with a Ph.D. should have a strong research record, and candidates with expertise in research design and statistics are especially encouraged to apply. The Department will consider ep-

plications from any area of research specialization, but our primary teaching needs are at the undergraduate level, including introductory psychology and a variety of courses in developmental, cognitive, and neuropsychology. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should forward a curriculum vitae and have at least three referees submit letters of reference to: Jim Cheesman, Acting Head, Department of Psychology, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

UNIVERSITY OF SASKATCHEWAN. Department of Psychology. A one-year term position in Applied Social Psychology will be open July 1, 1990. The appointment will be made at the Assistant Professor level (1990/91 salary range is $34,380 - $45,118). Our department is looking for candidates with a Ph.D. trained in applied social psychology or experimental social psychology with applied interests, training and/or experience. Candidates knowledgeable in one or more of the following areas are especially encouraged to apply: research design and methodology, program evaluation, policy research, small group processes, training and consulting, and industrial/organizational psychology. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should forward a curriculum vitae and have at least three referees submit letters of reference to: Jim Cheesman, Acting Head, Department of Psychology, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

UNIVERSITY OF SASKATCHEWAN. Department of Psychology. A tenure-track Assistant Professor position in Cognitive and/or Developmental Psychology will be open July 1, 1990. The appointment will be at the Assistant Professor level (salary range: $34,380 - $45,118). Applicants with a Ph.D. should be able to demonstrate strong research potential, and candidates with some expertise in research design and statistics are especially encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should forward a curriculum vitae, and have at least three referees submit letters of reference to: Jim Cheesman, Acting Head, Department of Psychology, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

BISHOP'S UNIVERSITY. Psychology. Applications are invited for a possible one-year replacement position in the Assistant Professor or Lecturer level. The position commences July 1, 1990. A Ph.D. and teaching experience at the university level are preferred. The successful candidate required to teach three undergraduate courses per semester. Courses required are introductory psychology and others from the areas of applied social and clinical psychology. The salary of an Assistant Professor starts at $34,020. Send applications with curriculum vitae to Dr. A.F. de Man, Associate Vice Dean of Social Sciences, Bishop's University, Lennoxville, Que. J1M 1Z7. Ask three referees to write directly to Dr. de Man. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens or permanent residents.

UNIVERSITY OF WATERLOO. Department of Psychology. Applications are invited for an anticipated opening at the level of assistant professor in Qualitative Methods, Applied Measurement and Programme Evaluation. A Ph.D. in psychology is required. Applicants with expertise in multivariate analysis and structural models will have an advantage. Responsibilities will include teaching undergraduate and graduate courses in quantitative and research methodology, development of an active research programme, supervision of student research and collegial participation in department activities. The salary is competitive. Applicants should submit a cover letter, vita and samples of scholarly work, and should arrange to have at least three letters of recommendation sent directly to Dr. T. Gary Waller, Chair, Department of Psychology, University of Waterloo, Waterloo, Ontario, N2L 3G1. The appointment is subject to budgetary approval and can begin in either July or September of 1990, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women candidates are particularly welcome. An Employment Equity Employer.

ST. FRANCIS XAVIER UNIVERSITY. A two-year term position is available at St. Francis Xavier University beginning September 1990. Persons interested in teaching undergraduate courses in some combination of the areas of developmental, social, personality, introductory, history of psychology, and applied psychology are invited to apply. This position offers a competitive salary and an opportunity to do research. Applications should be mailed by April 1 to Dr. R.W. Johnson, Chair, Department of Psychology, St. Francis Xavier University, Antigonish, Nova Scotia B2G 1C0. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF REGINA. Department of Psychology. Applications are invited for two tenure-track positions, effective July 1, 1990 (subject to budget approval). The qualifications for each position include a Ph.D. and an active research program (1) CLINICAL PSYCHOLOGY: Preference will be given to candidates experienced and skilled in adult clinical issues, capable a) of providing clinical supervision of graduate students as part of their teaching responsibilities and b) of assisting in the development of a CPA-accreditable Ph.D. programme. Rank: Assistant or Associate Professor. (2) SOCIAL PSYCHOLOGY: Preference will be given to candidates who have demonstrated a strong interest in social problems. The successful candidate will be expected a) to supervise honours and graduate research, b) to teach undergraduate social psychology courses and, occasionally, introductory psychology and c) to offer advanced courses in their specialty area, and c) to support the research profile of the University. Rank: Lecturer or Assistant Professor. In both instances, salary will be commensurate with experience and qualifications, within the terms of the Collective Agreement. Candidates should submit a curriculum vitae, reprints and preprints and a statement of interest and goals, and arrange to have three letters of reference submitted directly to: Professor D. de Vlieger, Dean, Faculty of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. Inquiries regarding the positions and the Department may be directed to Dr. C. Sterk-Adamec, Professor and Head, Department of Psychology, (306) 585-4221. Applications will be considered until the positions are filled. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University of Regina is committed to employment equity. We welcome applications from all, especially aboriginal people, people with disabilities, visible minorities and women.

NIPISSING UNIVERSITY COLLEGE invites applications for a two-year probationary term position in Psychology (limited term incumbent) to commence July 1, 1990. Applicants are expected to have a Ph.D. and publications. The appointment will be at the assistant professor level. Salary is commensurate with qualifications. The successful candidate will be expected to teach undergraduate courses in Introductory Psychology, Scientific Method and Analysis, Tests and Measurement, Psychological Measurement Theory and Research Design. Closing date is February 28, 1990. Send curriculum vitae and arrange to have three letters of reference sent to: R. Brozowski, Dean of Arts, Nipissing University College, P.O. Box 5002, College Drive, North Bay, Ontario, P1B 8L7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MOUNT ALLISON UNIVERSITY. A position is available in the Department of Psychology, Mount Saint Vincent University, at the Assistant Professor level, commencing July 1, 1990, subject to budgetary approval. Salary is based on the MSVU Collective Agreement to a maximum of $40,390. (Floor for Ph.D. is $33,946.) Applications from all areas of psychology are invited to apply, with particular interest in those concentrating in developmental psychology (preschool age and above) and/or the psychology of women. The ability to teach in one of these areas is required. An ongoing program of research will be expected. Qualified applicants will hold a Ph.D. in Psychology, or be near completion of the degree. Send letter of application with curriculum vitae and names of three referees to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, N.S., B3M 2J6. In accordance with Canadian immigration requirements, this notice is directed to Canadian citizens and landed immigrants.

BROCK UNIVERSITY. Pending budgetary approval, the Child Studies Program at Brock University will have up to three probationary and/or temporary positions beginning 1 July 1990, at the Assistant or Associate Professor level. Child Studies is a large interdisciplinary program with participating faculty from Psychology, Sociology, Education and Physical Education/Recreation. Individuals with a Ph.D. or ABD from one of these disciplines with research and teaching interests in child development are encouraged to apply. Please send curriculum vitae, three letters of reference and sample publications to: Linda Rose-Krasnor, Ph.D., Director, Child Studies Program, Brock University, St. Catharines, Ontario Canada L2S 3A1. Applications will be considered until all positions are filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is an equal opportunity employer. Smoking at Brock University is strictly controlled.

McGILL UNIVERSITY. Department of Psychology. Applications are invited for a tenure-track appointment at the assistant professor level (12 month salary = $37,125) available 1 September 1990. Individuals whose research is concerned with any aspect of the biological basis of behavior including areas normally described by the terms psychobiology, ethology, animal learning and behavior, and developmental neuropsychology are invited to apply. Applicants specializing in any research topic will be considered, but an interest in the theoretical basis of learning will be an advantage. Applicants should arrange for three confidential letters of recommendation to be sent to the address below. Applicants should also send a curriculum vitae, copies of research publications and a brief statement describing their current research and future research plans to A.G. Baker, Chairmen, Search Committee, Department of Psychology, McGill University, 1205 Dr. Penfield Avenue, Montreal, Quebec, Canada H3A 1B1. Applications should be received by February 28, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

QUEEN'S UNIVERSITY. Department of Psychology. Two or more tenure track positions are available starting 1 July 1990 in the following areas: Visual perception with expertise in computational modelling/artificial intelligence, clinical neuropsychology, behavioral medicine, cognitive psychology. The salary and rank of the positions are within the Assistant Professor category and commensurate with qualifications. Candidates are expected to teach undergraduate and graduate courses, to supervise the research of undergraduate and graduate students and to maintain an active research programme. Decisions will be made on the basis of demonstrated research competence (as indicated by qualification record), interactions with colleagues, and teaching ability. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Applications from women scholars are especially invited. Queen's University is willing to help the spouses of persons it wishes to seek suitable employment. Applications are accepted until 1 May 1990. Applications, curriculum vitae, copies of recent publications and letters from three referees should be sent to Dr. R. Kalin, Head, Department of Psychology, Queen's University, Kingston, Ont K7L 3N6.

ST. THOMAS UNIVERSITY. The Department of Psychology at St Thomas University invites applications for two or more limited-term positions at the rank of assistant professor, effective July 1, 1990. St. Thomas is an undergraduate liberal arts institution that shares a campus with the University of New Brunswick. Candidates will be expected to supervise honours thesis, and teach introductory psychology and one or more of the following undergraduate courses: statistics (including computer applications), history of psychology, cognitive, social, perception; however, applications from women and men with teaching and research interests in any area of academic psychology will be considered. Applicants are expected to have a Ph.D. Applicants are asked to submit a C.V. and names of three referees. Salaries range to have three letters of recommendation sent directly to Dr. Douglas Wood, Acting Chair, Department of Psychology, St. Thomas University, Fredericton, New Brunswick, E3B 5G3. These positions are subject to final administrative approval in accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WESTERN ONTARIO. Social Psychology: Applications are invited for an appointment at the Assistant Professor level in Social Psychology, effective July 1, 1990. Individuals with interests in all areas of social psychology are welcome to apply, including but not necessarily restricted to attitudinal and aggression, attitudes and social cognition, biological approaches to social behaviour, group processes, health psychology, individual differences, industrial-organizational, sexual behaviour, social influence, social motivation, and social relations. Preference will be given to candidates who have established a strong record of experimental research. For this position, the initial appointment will be for a three-year limited term period, with the opportunity for subsequent conversion to probationary tenure-track status. Letters of application, curriculum vitae, copies of recent publications, and three letters of recommendation should be sent to Dr. Greg Moran, Chair, Department of Psychology, University of Western Ontario, London, Canada N6A 5C2. Applications from women and minority scholars are especially invited. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario is an Equal Opportunity Employer.

PUBIC RELATIONS

MOUNT SAINT VINCENT UNIVERSITY. Applications are invited for two-year positions in the Department of Public Relations, Mount Saint Vincent University, commencing July 1, 1990, subject to budgetary approval. Salary is based on the MSVU Collective Agreement to a maximum of $40,390. One position is tenure-track and the other is for one 9-month limited term. The successful candidates will be responsible for teaching undergraduate courses from the following: public relations writing, feature writing, public relations writing, theory and methodology in public relations, mass communications, research methodology, television and radio. An ongoing program of research will be expected for the tenure-track appointment. Qualifications are Master's degree (preferably a Ph.D. in communication or related field; professional experience in journalism and/or public relations and teaching and teaching experience. Send letter of application with curriculum vitae and the names of three referees to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, N.S., B3M 2J6. In accordance with Canadian immigration requirements, this notice is directed to Canadian citizens and landed immigrants.

RADIOLOGY

THE UNIVERSITY OF SASKATCHEWAN, Department of Medical Imaging and the University Hospital invite applications for a full-time radiologist. The University Hospital is a 600-bed teaching hospital and the successful candidate will be given an appropriate academic rank. The Department of Medical Imaging includes nuclear medicine, ultrasonography and CT with a GE 9800 scanner. The appointment should have a fellowship in Diagnostic Radiology from the Royal College of Physicians & Surgeons of Canada and have experience in CT scanning. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applicants should include a curriculum vitae together with the names of three referees. Please submit applications prior to the closing date of March 31, 1990. Dr. Stanley Tolnai, Acting Head, Department of Medical Imaging, University Hospital, Saskatoon, Sask., S7N 0X0.

UNIVERSITY OF WESTERN ONTARIO. Academic Orthopaedic Radiologist. The Department of Diagnostic Radiology and Nuclear Medicine of the University of Western Ontario invites applications for the position of an academic orthopaedic radiologist at the University Hospital, London, Ontario, Canada. This is a University-Conferred Faculty of Medicine appointment (full-time) with rank appropriate to position. Candidates are expected to have completed specialty experience and extensive practice in all aspects of orthopaedic radiology. Past training should have included a fellowship at a recognized centre. Duties include teaching at the undergraduate and postgraduate levels. An interest in research is expected. Previous research experience is an asset. The Department at University Hospital is extremely well equipped with state-of-the-art radiographic equipment, 1.5 Tesla MR Unit and C.T. Animal laboratory facilities are available and a large group of physicists are engaged in all aspects of imaging research in an additional laboratory. The candidate requires specialist recognition by the Royal College of Physicians and Surgeons of Canada (or equivalent) and eligibility for licensure by the College of Physicians and Surgeons of Ontario. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario, University Hospital, P.O. Box 5339, 339 Windermere Road, London, Ontario, N6A 5A5, Canada.

RELIGION

UNIVERSITY OF MANITOBA. The Department of Religion at the University of Manitoba invites applications for a probationary appointment at Assistant Professor rank to begin July 1, 1990. The successful candidate will have the Ph.D. completed by then and be competent to teach both undergradeate and graduate courses in Modern Christianity (including Canadian Christianity) and contemporary Christian theology) and participate in an introductory course in World Religions. Preference will be given to applicants with demonstrated potential and the ability to supervise graduate students. The 1989/90 salary floor for assistant professors is $32,422. Salary will be commensurate with experience and qualifications. Applications, curriculum vitae and three letters of reference should be sent to Dr. Peter Klostermaier, Head, Department of Religion, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N2. Deadline for receipt of applications is March 15, 1990. In accordance with Canadian immigration regulations, priority will be given to Canadian citizens and permanent residents. Both women and men are encouraged to apply.

RELIGIOUS STUDIES

McGILL UNIVERSITY. The Faculty of Religious Studies, McGill University, invites applications for a tenure track appointment in Ethics. Teaching duties will include ethics in the contexts of theology and religious studies. The appointment is at the Assistant Professor level and will begin September 1, 1990 (or earlier). Candidates must have a Ph.D. and demonstrated strong research potential. Salary will be commensurate with qualifications and experience (minimum salary for 12 mths is $37,125). In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Applications for receipt of applications is March 15, 1990. Applications, including a complete dossier and the names of three letters of reference sent directly by the referees, should be forwarded to Dean Donna Runnalls, Faculty of Religious Studies, McGill University, 3520 University St., Montreal, P.Q., H3A 2A7.

MOUNT ALLISON UNIVERSITY. Department of Religious Studies. Applications are invited for two one-year limited term replacement positions, subject to budgetary approval, commencing on July 1, 1990. These appointments will be at the rank of Lecturer or Assistant Professor. An applicant should hold a Ph.D. in Religious Studies with some teaching experience. One position is in the area of biblical studies, while the other involves world religions. Duties include undergraduate teaching and service. The 1990-91 salary ranges for these ranks, are Lecturer, $28,019 to $40,319 and Assistant Professor, $34,169 to $48,008. An application should include a curriculum vitae and the names of three referees, and should be sent to: Dr. Eldon Hay, Head and Chair of the Search Committee, Department of Religious Studies, Mount Allison University, Sackville, New Brunswick E0A 3C0. The closing date for receipt of applications is March 30, 1990. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens who apply will also be considered. Applications are encouraged from minority groups and both genders.

UNIVERSITY OF TORONTO. Religious Studies. Applications are invited for a one-year contractually limited appointment in East Asian Religions to begin on July 1, 1990. The position will be at the rank of visiting assistant or associate professor. The salary is negotiable. Floor: $36,500 - A Ph.D. and teaching experience are required. Some publications are desirable. The courses to be taught include: East Asian Religions; Buddhism in East Asia and another in the instructor's special field of interest. Applications together with three letters of reference should be sent by March 1, 1990 to Professor W.J. Callahan, Chair, Department of Religious Studies, University of Toronto, 140 Charles St. West, Toronto, Ontario M5S 1A1. In accord with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. The University of Toronto encourages both women and men to apply for this position.

UNIVERSITY OF TORONTO. Religious Studies. Applications are invited for a one-year contractually limited appointment at Erindale College in Modern Christian Thought to begin on 1 July 1990. The position will be at the rank of assistant professor with a salary of $36,500. A Ph.D. in Religious Studies is preferred as well as undergraduate teaching experience in the following: introduction to the study of religion; evolution - human and religious implications, evil and sin - a Christian perspective; the future of religion. Applications together with three letters of reference should be sent by March 1, 1990 to Professor W.J. Callahan, Department of Religious Studies, University of Toronto, 100 Charles St. West, Toronto M5S 1A1. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Toronto. The University of Toronto encourages both women and men to apply for this position.

UNIVERSITY OF ALBERTA. One eight-month sessional appointment in Religious Studies, with specialization in the Hebrew Bible and Jewish Studies, at the University of Alberta for the academic year 1990-91, depending on budgetary constraints. The successful candidate will be required to teach middle and advanced undergraduate courses in Hebrew Bible, intertestamental literature, classical and modern Judaism. Salary will be in the region of $20,000. Letter of application with CV and names of three references, at least one of whom should be able to assess teaching abilities, to Dr. Peter A. Schouls (Chair), Department of Religious Studies, University of Alberta, Edmonton, Alberta, Canada, T6G 2E1 by March 31, 1990. The University of Alberta is committed to the principle of equity in employment, but in accordance with Canadian immigration regulations, advertise is directed to Canadian citizens and permanent residents.

SOCIAL WORK

LAKEHEAD UNIVERSITY. Applications are invited for two probationary (tenure track) appointments in the Department of Social Work commencing July 1, 1990. Both positions are subject to budgetary approval. The Department emphasizes a unique northern based task-focused ecological systems approach to social work practice and wishes to attract individuals with an interest in developing and enriching our curriculum in the areas of policy development, practice and/or research. Salary and rank will be commensurate with qualifications and experience. Successful applicants should have a Ph.D. or D.S.W.) or a M.S.W. and several years of social work experience. An application including a current curriculum vitae and the names and addresses of three references to: Dr. J.H.M. Whitfield, Dean of Arts and Science, Lakehead University, Thunder Bay, Ontario, P7B 5E1 In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University has an employment equity policy and qualified women are encouraged to apply. An Equal Opportunity Employer.

ST. THOMAS UNIVERSITY. Social Work Faculty Positions. Applications are invited for two full-time limited term positions, and two full-time limited terms positions. All four appointments are at the Assistant Professor level and will be in effect for the period July 1, 1990 to June 30, 1993 subject to budget approval. Possibilities of renewal are subject to authorization and budget approval. Teaching responsibilities will be flexible as both field and classroom instructors are required at the BSW level. Applicants must have a Ph.D. in Social Work or an M.S.W. with some teaching or practice experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send applications with curriculum vitae and names of three referees to Dr. Robert Mullaly, Chairperson, Department of Social Work, St. Thomas University, Fredericton, N.B., E3B 5G3. Closing date for application is March 31, 1990.

CARLETON UNIVERSITY. School of Social Work. Subject to budgetary approval, the School of Social Work has an opening for a term appointment, maximum of two years, at the rank of assistant professor, effective July 1, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Candidates should have a doctoral degree in social work or the social sciences and will be expected to teach in direct intervention or in social policy and administration. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and disabled persons. Interested persons from these categories are encouraged to apply. Applications, accompanied by a full curriculum vitae, and names and addresses of two references should be submitted by March 1, 1990, to: Chairperson, Hiring Committee, School of Social Work, Carleton University, Ottawa, Ontario, K1S 5B6.

KING'S COLLEGE, THE UNIVERSITY OF WESTERN ONTARIO, Department of Social Work. Applications are invited for a probationary, tenure track appointment in the Department of Social Work commencing July 1, 1990. Applicants should have completed or be close to completing a D.S.W. or Ph.D. in Social Work. Salary and rank will be commensurate with qualifications and experience. King's is a liberal arts college affiliated with The University of Western Ontario, and currently offers a B.S.W. program. The department is seeking candidates with teaching competence and research skills relevant to direct practice. Applications including a curriculum vitae, a sample of academic writing, and the names of three references should be sent to: Dr. R. Marino, Director, Department of Social Work, King's College, 266 Epworth Avenue, London, Ontario, N6A 2M3. Deadline: February 28, 1990. King's is an equal opportunity employer. Female candidates are encouraged to apply in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WATERLOO. Renison College - Social Work. Renison College, affiliated with the University of Waterloo, invites applications for a full-time position in Social Work at the level of Assistant Professor or Associate Professor, beginning September 1, 1990 or earlier. Applicants should have an MSW or BSW with social work and preferably teaching experience. Duties will include teaching of undergraduate courses in Individual, Group and Family and other areas of Social Work in the College's B.A. programme in Social Development Studies; research and other appropriate academic activities. Salary will depend on qualifications and experience. Applications with curriculum vitae and the names of three references should be sent to: Ian L. Campbell, Principal, Renison College, University of Waterloo, Waterloo, Ontario, N2L 3G4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date for receipt of applications will be when filled.

SOCIOLOGY

UNIVERSITY OF GUELPH. Department of Sociology Applications and nominations are invited for a tenure track position in sociology to begin September 1, 1990. Appointment will most likely be at the assistant professor level, although exceptionally qualified more senior candidates are also invited to apply in either event. The appointment is subject to final budgetary approval. The successful candidate must have a completed Ph.D. and a demonstrable commitment to both research and teaching. Areas of specialization which will be emphasized in reviewing candidates include the sociology of gender relations, women in international development, the sociology of work and occupations and technology and society. Strength in quantitative methods and statistical analysis will be regarded an asset. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Guelph is committed to Employment Equity. Applications, including a covering letter outlining research and teaching interests, a detailed resume and the names of three references, should be sent to: Professor W.E. Thompson, Chair, Department of Sociology and Anthropology, University of Guelph, Guelph, Ontario, Canada N1G 2W1. Deadline for applications is 1 March 1990.

McMASTER UNIVERSITY. The **Department of Sociology** at McMaster University invites applications for a tenure-track position at the rank of Assistant or Associate Professor, commencing July 1, 1990. We are specifically looking for someone who can teach (at both the graduate and undergraduate levels) and do research in the area of Work and Organizations. Candidates will be expected to have a completed Ph.D. Salary and rank are commensurate with qualifications and experience. Inquiries including a curriculum vitae and three letters of reference, should be sent to Professor Alfred A. Hunter, Chair, Department of Sociology, McMaster University, Hamilton, Ontario, L8S 4M4 In accordance with Immigration policy, this announcement is directed to citizens and permanent residents of Canada. Closing date for applications is February 28, 1990. McMaster is an equal opportunity employer, both women and men are invited to apply.

YORK UNIVERSITY. Atkinson College. Department of Sociology. Applications are invited for a tenured-track position at the Assistant Professor level to commence July 1, 1990. PhD required. The ideal candidate will have strong teaching experience, preferably with adult students, and will demonstrate research capability in one or more of these applied areas: sociology of health; family and gender; race relations. The Department of Sociology is committed to enhancing its contribution to College programs in health studies, and to building upon areas of strong growth in the Sociology of the Family and its new Certificate in Race Relations. Skills in quantitative methods and/or computer applications

to social science will also be an asset. Send letter of application, curriculum vitae, and example of research to: Professor S.A. Longstaff, Chair, Sociology Department, Atkinson College, York University, North York, Ontario M3J 1P3 Also required are letters from three references, at least one of whom can comment on the applicant's teaching experience. Closing date for applications is February 28, 1990. Atkinson College is the adult evening degree faculty at York University. Faculty also participate in York's Graduate Faculty. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK. Saint John Campus, Sociology. Subject to budgetary approval, applications are invited for a contract position, one-year position (Researcher/Lecturer) commencing 1 May 1990. Candidates with a completed Ph.D. and some applied research experience in social planning will be given preference. The position is a joint venture of the University of New Brunswick and the Saint John Human Development Council. Duties involve social planning research (80%) and undergraduate teaching (20%). Salary is commensurate with qualifications. Applications with curriculum vitae and the names and addresses of three referees should be sent to: Dr. Peter MacPherson, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

NIPISSING UNIVERSITY COLLEGE invites applications for a ten-month sabbatical replacement Sociology position at the Assistant Professor level. Appointment begins August 1, 1990. The candidate should possess a Ph.D. or equivalent. Teaching areas: Introductory, Statistics at the second and fourth year levels, The Child and Society, The Adolescent and Society and Social Problems Salary and rank are commensurate upon qualifications. Closing date, 15 March 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send curriculum vitae and the names of three referees to: Dr. Roman Brozowski, Dean of Arts and Science, Nipissing University College, P.O. Box 5002, North Bay, Ontario, P1B 8L7.

BROCK UNIVERSITY. Pending budgetary approval, the Child Studies Program at Brock University will have up to three probationary and/or temporary positions beginning 1 July 1990, at the Assistant or Associate Professor level. Child Studies is a large interdisciplinary program with participating faculty from Psychology, Sociology, Education and Physical Education/Recreation. Individuals with a Ph.D. or ABD from one of these disciplines with research and teaching interests in child development are encouraged to apply. Please send curriculum vitae, three letters of reference and sample publications to: Linda Rose-Krasnor, Ph.D., Director, Child Studies Program, Brock University, St. Catharines, Ontario Canada L2S 3A1. Applications will be considered until positions are filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is an equal opportunity employer. Smoking at Brock University is strictly controlled.

THE KING'S COLLEGE, a Christian liberal arts college offering B.A. and B.Sc. degrees, has a tenure-track vacancy in sociology. This position will include teaching introductory courses and a two-year cycle of senior-level undergraduate courses. Preferred specializations are any combination of family, gender relations, health and illness, and social psychology. Ph.D. is required along with assent to College's Statement of Faith. Teaching load is moderate and research is required. Position effective July 1, 1990. Send application letter, curriculum vitae, copies of transcripts, and three letters of reference to: Dr. S. Keith Ward, Vice President (Academic), Box 401, 10766 - 97 St., Edmonton, AB, T5H 2M1 (403) 428-0727

UNIVERSITY OF WATERLOO. Department of Sociology. Applications are being invited for a tenure track faculty position. Rank open. Ph.D. required. Candidates should have an interest in gender relations with other areas of specialization open. Salary is commensurate with qualifications and experience. Send your cv and names of three references to Professor Audrey Wipper, Chair, Recruitment and Selection Committee, Department of Sociology, University of Waterloo, Waterloo, N2L 3G1. The availability of this position is subject to budgetary approval. It is the intention of the University of Waterloo to fill the vacancies with recent Ph.D.s appointed as Assistant Professors whenever possible. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Effective date of appointment July 1, 1990. Closing date for applying is February 28 1990 or until filled. Applications from women candidates are particularly welcome. An employment equity employer.

SOCIOLOGY & ANTHROPOLOGY

MOUNT ALLISON UNIVERSITY. Department of Sociology and Anthropology. Applications are invited for two one-year appointments, subject to budgetary approval, commencing on July 1, 1990. The appointments, one in Sociology and one in Anthropology, will be made at the rank of Lecturer or Assistant Professor. The Sociology applicant should hold a Ph.D. in Sociology, and must be capable of teaching Introductory Sociology, Canadian Society, Sociological Theory and Sociology of Work and of Communities. The Anthropology applicant should hold a Ph.D. in Anthropology, and must be capable of teaching Introductory Anthropology and Socio-cultural Anthropology. Duties include undergraduate teaching and research. The 1990-91 salary ranges for these ranks, are Lecturer, $28,019 to $40,319 and Assistant Professor, $34,169 to $48,008. An application should include a curriculum vitae and the names of three referees, and should be sent to: Dr. Patrick L. Baker, Head and Chair of the Search Committee, Department of Sociology and Anthropology, Mount Allison University, Sackville, New Brunswick E0A 3C0. The closing date for receipt of applications is March 31, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. However, American citizens who apply will also be considered. Applications are encouraged from minority groups and both genders.

SPANISH

UNIVERSITY OF VICTORIA. Two full-time sessional appointments in Hispanic Studies - September 1, 1990 to April 30, 1991. Ph.D. or its equivalent preferred. Near-native fluency. For one of the positions a specialization in Latin American Studies is desirable. Duties: Teaching of language and literature at all undergraduate levels. C.V. and names of three referees to Dr. L. Howard, Chairman, Hispanic and Italian Studies, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. Deadline: March 31, 1990 or until appointments filled. In accordance with Canadian Immigration Requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program. Women are particularly encouraged to apply.

SIMON FRASER UNIVERSITY. The Department of Spanish and Latin American Studies announces a tenure-track position in Spanish at the Assistant Professor level starting September 1, 1990. The Department is seeking a candidate with interest in colonial and contemporary Spanish American literature and/or contemporary Spanish literature. Background in Linguistics and Literary Theory will be an asset. The Department offers degrees in Spanish and Latin American Studies. Current areas of interest in Spanish are contemporary fiction, poetry and drama, textual analysis, dialectology, teaching Spanish as a second language and the history of the Spanish language. The Department offers the opportunity to participate in a multidisciplinary Field School in Latin America. Applicants must hold a Ph.D., have a strong commitment to research and an ability to supervise graduate students. Teaching experience and publications are desirable. Application deadline: March 1, 1990. Salary Commensurate with qualifications and experience, Assistant Professor: $34,590 - $49,328. Please address inquiries and applications (including c.v. and three letters of recommendation addressed to: Search Committee, Department of Spanish and Latin American Studies, Simon Fraser University, Burnaby, B.C., V5A 1S6. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to those individuals entitled to work in Canada. Simon Fraser University offers equal employment opportunities to qualified applicants.

ACADIA UNIVERSITY, Department of Spanish, invites applications for a tenure-track position, commencing July 1, 1990. Preference will be given to candidates with a completed Ph.D., native or near native fluency in Spanish and English, and a strong background in language and Latin American and Peninsular Literature. Duties will include mainly language instruction at an undergraduate level, participation in the administration of the department, and involvement in cultural activities. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Acadia University is an Equal Opportunity Employer. Interested individuals should ask three referees to send confidential letters, and should themselves to ward a letter of application, a detailed curriculum vitae and a transcript of Academic Record to Dr. S. Thon, Head, Department of Spanish, Acadia University, Wolfville, Nova Scotia, B0P 1X0. Deadline for applications - until the position is filled.

STATISTICS & ACTUARIAL SCIENCE

UNIVERSITY OF WATERLOO. Department of Statistics and Actuarial Science. Applications are being accepted for the position of Assistant Professor, a tenure track position and definite term position (two or three year term). In Statistics subject to budgetary approval. Applicants must have a Ph.D. in statistics, or probability with proven ability in, or potential for research, good teaching and communication skills. Duties would include undergraduate and graduate teaching, development of independent research program. Salary commensurate with qualifications and experience. Appointment effective July 1, 1990 or later. The closing date for applications is 31 March, 1990. Send curriculum vitae and arrange for three letters of reference to be sent to Dr. J.D. Kalbfleisch, Chairman, Department of Statistics and Actuarial Science, University of Waterloo, Waterloo, ON, N2L 3G1, Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Qualified women are especially encouraged to apply An Equal Equity employer.

SURGERY

UNIVERSITY OF BRITISH COLUMBIA. Head - Division of Vascular Surgery. The Department of Surgery at the University of British Columbia is seeking an outstanding academic vascular surgeon to serve as Head of the Division of Vascular Surgery at the University of British Columbia. The Division is a full-time track position. The individual we seek is expected to plan, manage, and implement academic programs that foster the professional and scientific growth of a multi-institutional division and to provide leadership to the division's faculty. Applicants should have attained international and national stature in the field of vascular surgery, and demonstrate a record of excellence in scholarship, clinical service, and academic administration. The incumbent will have overall responsibility for undergraduate and postgraduate education within the division and be expected to promote the development of research programs of appropriate breadth and depth for a university division of national stature. Salary will be commensurate with experience and qualifications, in accordance with Canadian immigration requirements, this ad is directed to qualified applicants and permanent residents of Canada. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. Starting date will be July 1, 1990. Interested applicants should forward a letter of application and updated curriculum vitae along with the names of two referees, by March 31, 1990, to: Dr. Richard J. Finley, Head, Division of Vascular Surgery, Faculty of Medicine, U.B.C., 910 West 10th Avenue, Third Floor - Laurel Pavilion, Vancouver, B.C., Canada V5Z 4E3.

THEATRE

CONCORDIA UNIVERSITY. The Department of Theatre, Faculty of Fine Arts, at Concordia University, invites applications for a tenure-track professor in Design for the Theatre, either tenure track or limited term appointment, pending budgetary approval, for a full-time appointment for the 1990-91 academic year. The Department of Theatre offers BFA degree programmes in the areas of Theatre Performance, Design for the Theatre, Playwrighting, Drama in Education and general Theatre Studies. The Department enjoys close links with the professional theatre and provides a strong academic and practical foundation based on teaching excellence. Candidates will be required to teach 2 or 3 courses each semester at the undergraduate level, including supervision of student designers in production. They should be competent in all areas of design with emphasis in 1 or more of the following: costumes, lighting, scenery Departmental policy encourages faculty members to remain active as professional artists as well as devoting time to their teaching responsibilities. An MFA and/or appropriate professional theatre experience and evidence of having taught previously are preferred. This position is expected to commence June 1, 1990. Salary is negotiable. Applications including a resume and the names of at least 3 referees should be sent to: Chair, Department of Theatre, Concordia University, 7141 Sherbrooke St. W., Montreal, Que. H4B 1R6. Deadline for receipt of applications is March 15, 1990. In accordance with Canadian immigration policies, this notice is directed to Canadian citizens and landed immigrants.

CONCORDIA UNIVERSITY. The Department of Theatre, Faculty of Fine Arts, at Concordia University, invites applications for an Assistant Professor in Theatre Performance, either tenure track or limited term appointment, pending budgetary approval, for a full-time appointment for the 1990-91 academic year. The Department of Theatre offers BFA degree programmes in the areas of Theatre Performance, Design for the Theatre, Playwrighting, Drama in Education and general Theatre Studies. The Department enjoys close links with the professional theatre and provides a strong academic and practical foundation based on teaching excellence. Candidates will be required to teach 2 or 3 courses each semester at the undergraduate level from within the following: Theatre History, Directing, Acting and the possibility of to direct a play. An MFA and/or appropriate professional theatre experience and evidence of having taught previously are preferred. This position is expected to commence June 1, 1990. Salary is negotiable. Applications including a resume and the names of at least 3 referees should be sent to: Chair, Department of Theatre, Concordia University, 7141 Sherbrooke St. W., Montreal, Que. H4B 1R6. Deadline for receipt of applications is March 15, 1990. In accordance with Canadian immigration policies, this notice is directed to Canadian citizens and landed immigrants.

CONCORDIA UNIVERSITY. The Department of Theatre, Faculty of Fine Arts, at Concordia University, invites applications for an Assistant Professor in Theatre Performance, either tenure track or limited term appointment, pending budgetary approval, for a full-time appointment for the 1990-91 academic year. The Department of Theatre offers BFA degree programmes in the areas of Theatre Performance, Design for the Theatre, Playwrighting, Drama in Education and general Theatre Studies. The Department enjoys close links with the professional theatre and provides a strong academic and practical foundation based on teaching excellence. Candidates will be required to teach 2 or 3 courses each semester at the undergraduate level from within the following: Theatre History, Directing, Acting, Playwrighting, Introduction to Directing, Stage Management, Theatre Administration, Theatre History. Candidates will be able to direct a play. An MFA and/or appropriate professional theatre experience and evidence of having taught previously are preferred. This position is expected to commence June 1, 1990. Salary is negotiable. Applications including a resume and the names of at least 3 referees should be sent to: Chair, Department of Theatre, Concordia University, 7141 Sherbrooke St. W., Montreal, Que. H4B 1R6. Deadline for receipt of applications is March 15, 1990. In accordance with Canadian immigration policies, this notice is directed to Canadian citizens and landed immigrants.

TOURISM & HOSPITALITY MANAGEMENT

MOUNT SAINT VINCENT UNIVERSITY. Applications are invited for a position in the Bachelor of Tourism and Hospitality Management, Mount Saint Vincent University, commencing July 1, 1990, subject to budgetary approval. Salary is based on the MSVU Collective Agreement to a maximum of $40,390. The successful candidate will be responsible for teaching undergraduate courses and to their teaching responsibilities. An MA and/or appropriate professional theatre experience and evidence of having taught previously are preferred. This position is expected to commence June 1, 1990. Salary is negotiable. Applications including a resume and the names of at least 3 referees should be sent to: Chair, Department of Theatre, Concordia University, 7141 Sherbrooke St. W., Montreal, Que. H4B 1R6. Deadline for receipt of applications is March 15, 1990. In accordance with Canadian immigration requirements, this notice is directed to Canadian citizens and landed immigrants.

TRADUCTION

UNIVERSITE YORK. Collège Glendon. L'Ecole de traduction sollicite des candidatures pour un poste pouvant conduire à la permanence, au rang de professeur(e) adjoint(e) Les candidat(e)s doivent avoir un doctorat en traduction ou dans une discipline apparentée (le candidature des personnes terminant leur doctoral sera également prise en considération). Fonctions: enseignement dans le programme de B.A. (traduction et études françaises), avec, éventuellement, possibilité d'enseignement dans le programme de M.A. et responsabilités administratives; recherches. Entrée en fonction le 1er juillet 1990. Salaire selon la convention collective en vigueur. Les candidat(e)s sont priés de faire parvenir leur candidature, leur curriculum vitae et le nom de trois répondants à Mme Candace Séguinot, Directrice de l'Ecole de traduction, Université York, Collège Glendon, 2275 Bayview Avenue, Toronto, Ontario M4N 3M6. L'ensemble des documents doit être reçu au plus tard le 1er mars 1990. L'Université York applique une politique d'équité en matière d'emploi et encourage les candidatures des professeures. Conformément aux exigences d'immigration Canada, cette annonce s'adresse aux citoyens canadiens et résidents permanents.

UNIVERSITÉ D'OTTAWA. Poste: Professeur(e) remplaçant(e) à plein temps. Exigences: Doctorat en traduction ou dans une discipline pertinente, ou l'équivalent. Spécialisation souhaitée en terminologie ou en rédaction. Expérience professionnelle ou expérience de l'enseignement universitaire. Le/la candidat(e) choisi(e), dont la première langue sera le français, devra être parfaitement bilingue. Fonctions: Donner des cours relevant de la partie d'un programme professionnel de baccalauréat spécialisé en traduction et des cours de deuxième cycle. Traitement: Suivant la convention collective. Durée du contrat: Du 1er juillet 1990 au 30 juin 1991. Les candidatures (accompagnées d'un curriculum vitae et des noms et adresses de trois répondant(e)s) doivent parvenir à Mme Annie Brisset, Directrice, Ecole de traducteurs et d'interprètes, Université d'Ottawa, 52, rue de l'Université, Ottawa (Ontario) K1N 6N5, avant le 1er avril 1990. Conformément aux règlements de l'immigration canadienne, cette annonce s'adresse en premier lieu aux citoyen(ne)s canadien(ne)s et aux immigrant(e)s reçu(e)s.

VETERINARY MEDICINE

UNIVERSITY OF GUELPH. Department of Population Medicine. Veterinary Position. A contract position beginning January 1, 1990, for up to 3 years, is available in the Department of Population Medicine for a Theriogenologist. Duties: A major portion of the activity is directed towards clinical teaching of DVM and graduate students. Successful applicants are expected to provide clinical service to a variety of species, however specific skills and interest in equine theriogenology are desirable. Qualifications: Applicants must possess a DVM (or equivalent) and be licensable to practice veterinary medicine in Ontario. Graduate training to lead to or including board certification in theriogenology is desirable. Salary $30,490 minimum; $38,113 Midpoint; $45,736 Maximum in accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Please submit curriculum vitae and three letters of reference to Dr. S. Wayne Martin, Chair, Department of Population Medicine, Ontario Veterinary College, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. Deadline for receipt of applications is March 28, 1990 or until position is filled. The appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements this notice is directed to Canadian citizens and permanent residents of Canada. The University of Guelph is committed to employment equity. Equity.

UNIVERSITY OF GUELPH. Faculty Position in Veterinary Anatomy. A tenure track position is available for the rank of Assistant Professor, with commensurate salary. Applicants must possess a DVM or equivalent. Candidates should have advanced degree, preferably a PhD and who have significant teaching, diagnostic and research experience are preferred. Responsibilities will include teaching in pathology in undergraduate DVM and graduate programs and participation in diagnostic pathology duties. The successful candidate will be expected to develop a strong research program in fish disease pathogenesis. There already exists a strong program in fish diseases in the Pathology Department, and good facilities and support services for aquatic animal research are available. Candidates should submit a curriculum vitae, list of publications, a statement of career goals, and the names of four referees to Dr. R.B. Miller, Chair, Department of Pathology, Ontario Veterinary College, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. Deadline for receipt of applications is February 28, 1990 or until position is filled. The appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements this notice is directed to Canadian citizens and permanent residents of Canada. The University of Guelph is committed to Employment Equity.

UNIVERSITY OF GUELPH. Faculty Position in Avian Pathology. A tenure track position is available May 1, 1990 at the rank of Assistant Professor or higher, with commensurate salary. Applicants should possess a DVM and a PhD with substantial teaching, diagnostic and research experience. Responsibilities will include teaching in pathology in undergraduate DVM and graduate programs and participation in diagnostic pathology duties. Preference will be given to applicants who have postdoctoral or equivalent experience. The successful candidate will be expected to develop a strong research program in avian disease pathogenesis. There already exists a strong program in avian research in the Department of Pathology and in other departments at the University of Guelph. Candidates should submit a curriculum vitae, list of publications, a statement of career goals, and the names of four referees to Dr. R.B. Miller, Chair, Department of Pathology, Ontario Veterinary College, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. Deadline for receipt of applications is February 28, 1990 or until position is filled. The appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements, this position is directed to Canadian citizens and permanent residents of Canada. The University of Guelph is committed to Employment Equity.

UNIVERSITY OF GUELPH. Faculty Position in Veterinary Parasitology. A tenure track position at the rank of Assistant Professor, with commensurate salary, is available in the Department of Pathology, as of May 1, 1990. Applicants should possess a PhD in Parasitology. Preference will be given to suitable candidates with a DVM and postdoctoral or equivalent experience. Responsibilities will include components of graduate and undergraduate teaching in parasitology and diagnostic parasitology. The applicant will be expected to develop a strong, independent research program in parasitology. Two faculty members are engaged in research in parasitology in the Department of Pathology and good facilities and support services are available in the Department and the University. Candidates should submit a curriculum vitae including publications, a statement of career goals, and the names of four referees to Dr. R.B. Miller, Chair, Department of Pathology, Ontario Veterinary College, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. Deadline for receipt of applications is

UNIVERSITY OF GUELPH. Department of Population Medicine. Analytic Epidemiologist Position. A contract position is available, as of January 1, 1990, for an analytic epidemiologist with interest in pursuing research in fish. Closing date for applications is March 1, 1990. Qualifications: Applicants should possess a DVM and a Ph.D. in epidemiology with evidence of field research in fish health and production is required. A commitment to developing a strong field oriented research program is essential. Duties: The successful applicant will be expected to participate in undergraduate and graduate teaching, to collaborate in research programs with other faculty both within and outside the department, and to serve on graduate student committees. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Salary commensurate with qualifications. Please submit applications and three letters of reference to Dr. S. Wayne Martin, Chair, Department of Population Medicine, Ontario Veterinary College, University of Guelph, Guelph, Ontario, N1G 2W1. The University of Guelph is committed to employment equity. Subject to budgetary approval.

UNIVERSITE DE MONTRÉAL. Le Groupe de recherche sur les maladies infectieuses du porc (Faculté de médecine vétérinaire de l'Université de Montréal) est à la recherche d'un directeur ou d'une directrice à plein temps. Le GREMIP se consacre à la recherche sur le diagnostic, la pathogénie, l'épidémiologie et le contrôle des maladies bactériennes du porc. Il dispose d'un laboratoire de biotechnologie équipé pour la production d'anticorps monoclonaux et pour la production de pores gnotobiotiques Fonctions. La personne retenue devra diriger les travaux d'une équipe aux orientations scientifiques variées composée de scientifiques, de 13 étudiants de 2e et 3e cycles et 17 techniciens. Elle(il) devra assurer le développement et le progrès du GREMIP Exigences: détenir un Ph.D. ou l'équivalent, et posséder des qualités de leader Traitement: selon la convention collective. Entrée en fonction: au plus tard le 1er juin 1990. Les personnes intéressées doivent faire parvenir leur curriculum vitae, un dossier de recherche relié aux maladies infectieuses et le nom de trois répondants avant le 1er mai 1990, à: M. Guy Cousineau, D.M.V., directeur par intérim, GREMIP, Faculté de médecine vétérinaire, Université de Montréal, 3200, rue Sicotte, C.P. 5000, Saint-Hyacinthe (Québec), J2S 7C6. Tél.: (514)773-8521, Fax: (514)773-7117. Conformément aux exigences prescrites en matière d'immigration au Canada, cette annonce s'adresse aux citoyens canadiens et aux résidents permanents du Canada.

UNIVERSITY OF GUELPH. ONTARIO VETERINARY COLLEGE. Department of Veterinary Microbiology and Immunology. Applicants are invited for a tenure track position as assistant professor in veterinary immunology. Responsibilities will include participation in the Clinical Immunology Laboratory of the Veterinary Teaching Hospital, research and teaching. Research opportunities exist in the fields of immunological diseases and diagnostics with the possibility of collaboration and consultation in production and application of conventional and genetically engineered monoclonal antibodies. Applicants should have a PhD and preferably a DVM and experience in laboratory diagnostics and in monoclonal antibody production. A control interest in diagnostic immunology including serology is desirable. Ability and development, is essential. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please address enquiries to Dr Bruce Wilkie, Chairperson, Department of Veterinary Microbiology and Immunology, Ontario Veterinary College, University of Guelph, Guelph, Ontario, Canada, N1G 2W1. Applications will be accepted until March 31, 1990 or until the position is filled. Subject to final budgetary approval. The University of Guelph is committed to Employment Equity.

UNIVERSITY OF GUELPH. Faculty Position in Aquatic Animal Pathology. A tenure track position is available May 1, 1990 at the rank of Assistant Professor, with commensurate salary. Applicants must possess a DVM or equivalent. Candidates should have advanced degree, preferably a PhD and who have significant teaching, diagnostic and research experience are preferred Responsibilities will include teaching in pathology in undergraduate DVM and graduate programs and participation in diagnostic pathology duties. The successful candidate will be expected to develop a strong research program in fish disease pathogenesis. There already exists a strong program in fish diseases in the Pathology Department, and good facilities and support services for aquatic animal research are available. Candidates should submit a curriculum vitae, list of publications, a statement of career goals, and the names of four referees to Dr. R.B. Miller, Chair, Department of Pathology, Ontario Veterinary College, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. Deadline for receipt of applications is February 28, 1990 or until position is filled. The appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements this notice is directed to Canadian citizens and permanent residents of Canada. The University of Guelph is committed to Employment Equity.

UNIVERSITY OF GUELPH. Faculty Position in Aquatic Animal Pathology. A tenure track position is available May 1, 1990 at the rank of Assistant Professor, with commensurate salary. Applicants must possess a DVM or equivalent. Candidates should have advanced degree, preferably a PhD and who have significant teaching, diagnostic and research experience are preferred Responsibilities will include teaching in pathology in undergraduate DVM and graduate programs and participation in diagnostic pathology duties. The successful candidate will be expected to develop a strong research program in fish disease pathogenesis. There already exists a strong program in fish diseases in the Pathology Department, and good facilities and support services for aquatic animal research are available. Candidates should submit a curriculum vitae, list of publications, a statement of career goals, and the names of four referees to Dr. R.B. Miller, Chair, Department of Pathology, Ontario Veterinary College, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. Deadline for receipt of applications is February 28, 1990 or until position is filled. The appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements this notice is directed to Canadian citizens and permanent residents of Canada. The University of Guelph is committed to Employment Equity.

February 28, 1990 or until position is filled. The appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Guelph is committed to Employment Equity.

UNIVERSITY OF GUELPH, ONTARIO VETERINARY COLLEGE Department of Clinical Studies/Veterinary Teaching Hospital, Stell Veterinarian Clinical Ophthelmology. Available April 1, 1990 in the Department of Clinical Studies/Veterinary Teaching Hospital, a clinical ophthelmology staff veterinarian position. Appointment, annually based on satisfactory performance, for up to a maximum of three years, salary commensurate with training and experience. Qualifications: DVM degree or equivalent and must be eligible by virtue of residency training for certification by the ACVO. A minimum of two years general practice experience and three years instructional experience preferred Responsibilities: The incumbent under supervision will operate and be involved in all aspects of a clinical ophthalmology service for small, large and exotic animals. Teaching responsibilities include the supervision of senior veterinary students and interns assigned to the Veterinary Teaching Hospital; the organization and conduct of ward and slit-down rounds; the clinical evaluation of students and post-graduate trainees; and participation in formal clinical ophthalmology laboratories. There will be no research or committee responsibilities and limited lecturing opportunities. The incumbent will be entitled to three weeks of vacation and seven weeks for professional development. Qualified applicants should submit a curriculum vitae, a statement of short and long-term (5 - 10 years) career goals and the names of three references to: Dr. D.G. Taylor, Department of Clinical Studies, Ontario Veterinary College, University of Guelph, Guelph, Ontario N1G 2W1, Canada. The University of Guelph is committed to employment equity. Subject to final budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

VISUAL ARTS

UNIVERSITY OF REGINA Department of Visual Arts: Applications are invited for a two-year appointment as Artist-in-Residence at the rank of Assistant Professor. The successful candidate should be able to teach introductory classes in Visual Arts and all levels of sculpture Qualifications are an M.F.A or equivalent with professional exhibition record in addition to teaching experience. Appointment to be made for the academic years, 1990-92. Please submit applications with curriculum vitae and slide documentation, and names of three referees by March 1, 1990 to: Dr. Martin Bergbusch, Associate Dean, College of Fine Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents. The University of Regina is committed to employment equity. We welcome applications from all, especially aboriginal people, people with disabilities, visible minorities, and women.

FACULTY EXCHANGE

FACULTY EXCHANGE CENTRE, non-profit organization established in 1973, helps (1) college and university professors to exchange teaching positions, and (2) all educators to interchange houses, with colleagues on this continent and abroad. FEC serves individual faculty as well as member colleges. For more details send self-addressed envelope to: 952 Virginia Avenue, Lancaster, Pa., USA, 17603; 717/393-1130.

ACCOMMODATION

LONDON, ENGLAND: Two Bedroom Flat in pleasant area of North London for rent from August, 1990 to summer, 1991, fully furnished, modern kitchen, gas central heating and appliances including washing machine, 25 minutes from University of London by public transit, suitable for academic on sabbatical leave; for further information contact J. Calvert, #32-920 Dynes Road, Ottawa K2C 0G8; (613) 723-2820

FOR RENT: April 1 - Sept. 30, 1990; luxury home, London, Ontario; Water Garden - Spa - 3 bedrooms; walk to U.W.O., 1500/Mo. + utilities; Call (519) 672-3779

SOUTHERN FRANCE - Sabbatical rentals 1990-91 In or within four to fifteen Kms from Aix-en-Provence. Bachelor: 2200Frs and 3000Frs - 2 bdr: 2800Frs, 3800Frs, 3900Frs, and 4500Frs - 3bdr: 4000Frs and 6500Frs (This last one also available from Jan. to June 1990). 6bdr: 7000Frs. All exclusive of utilities. A fee of half a month's rent includes basic help like registering children in school. Write or call "Affordable Sabbatical", 37 Traverse Barrel, 13100 Aix-en-Provence, France. Tel: 42.96.23.50

FOR RENT FOR VISITING PROFESSOR: A luxury four bedroom, four bathroom house located near Avenue Road and the 401 highway - easily accessible to either University of Toronto or York University. Please contact Dr. Mickle at 416-736-5650 or 485-3591.

A LOUER: Perle - atelier d'artiste sur la butte Montmartre. Situation centrale, métro, autobus. Charme, calme, ensoleillement, vue enlendue. Grand séjour, 1 chambre, cuisine, salle-de-bains. 80m2 environ. Meublé. Loyer mens. 6 300F charges comprises. Libre à partir de 01.01.90. S'adresser à M. Henri Desleuilles, 63730 Mirefleurs, France; Tel. soit 95 51 21 19, soit 73.39.94.41.

SABBATICAL July 1st, Central Ottawa, 10 minute walk to the University. 3 bedroom, furnished, luxury town house on park/river; contact. (613)234-3948

VISITING TORONTO? Bed and Breakfast in our restored home minutes to the University of Toronto and Downtown. Rates from $45.00 Ashleigh Heritage Home tel: (416) 535-4000

MONTREAL: Large 1 bedroom apartment, Centrally located in quiet older building in attractive residential area. On 2 major bus routes, near metro; Fully furnished; Available July 1, 1990 through August 1, 1991, dates negotiable, Reasonable rent; Contact Julie Sheper, Montreal, (514)482-3096, evenings or weekends.

Noticeboard

CANADIAN ASSOCIATION FOR COMMUNITY EDUCATION, National Conference, May 3-5, 1990 at the Sheraton Hotel, Winnipeg, Manitoba, Canada. The **CACE '90 Theme: Community Involvement - Community Change: Building The Healthy Community.** The National Conference of the Canadian Association for Community Education will examine the processes through which citizens and agencies build healthy communities. Are you interested in attending this dynamic Community Education conference? To receive a brochure and registration form, contact: Dr. Bill Burgess, Office of Extension, Brandon University, Brandon, MB, Canada, R7A 6A9; (204)727-7333.

NO MORE SECRETS: Exploring Patterns of Women's Re-Victimization; May 25-28, 1990, Toronto, Ontario Canada. This national conference will explore the intersecting dimensions of early childhood trauma and the re-victimization of women. Conference presenters include dynamic therapists, researchers and community organizers, such as: Robin Morgan, Shirley Turcott, and Judith Jordan. For registration contact Nancy Johnson at Community Resources and Initiatives, 285 Merkham Street, Toronto, Ontario M6J 2G7; (416)603-1328.

CALL FOR PAPERS: North-West Society for Eighteenth-Century Studies (formerly The Samuel Johnson Society of the Northwest), October 26-27, 1990, University of Calgary. Papers are invited from all disciplines on all aspects of the century, particularly on the major conference theme of "Primitivism and Culture." Submit proposals before 28 February 1990 on a necessary SSHRCC form obtainable from Prof. John Stephen Martin, English, University of Calgary, Calgary, Alberte T2N 1N4; FAX: 403-282-7296.

CALL FOR PAPERS: The Second Annuel Conferance of the Institute of Northern Ontario Research and Development (INORD) et Laurentian University, Sudbury, Ontario; October, 1990. Theme: "Image and Reality: Perspectives on Mining and the Community In Northern Ontario". Papers are invited on historical, social, economic, political and environmental aspects of mining and mining communities in Northern Ontario. Presentations will be a maximum of 20 minutes duration but lenghtier papers (up to 30 pages, double-spaced) may be published in the proceedings. Deadline for proposal abstracts: April 15, 1990. For further information please contact: Dr. Matt Bray, Director, INORD, Laurentian University, Sudbury, Ontario, P3E 2C6; Tel. (705)675-1151 ext.4205.

DEPARTMENT OF RADIATION ONCOLOGY, ONTARIO CANCER INSTITUTE - PRINCESS MARGARET HOSPITAL Course for Staff and Senior Residents April 30 - May 4, 1990. A five day course presenting current practices of the Department of Radiation Oncology has been designed for Senior Residents and Radiation Oncologists. The program this year will focus on a cross-section of cancer sites and related topics. Ample time will be allowed for discussion with members of staff and amongst participants. The registration fee is $300.00 Cdn. The program will include a Welcome Reception and a Closing Dinner, daily coffee breaks and lunch vouchers. A special tariff is available for course participants for hotel accommodation near the Ontario Cancer Institute/Princess Margaret Hospital. Further details and forms of application may be obtained from: Dr. William Duncan, Chief, Department of Radiation Oncology, 500 Sherbourne Street, Toronto, Ontario M4X 1K9.

THE CHILD POVERTY ACTION GROUP IN CO-OPERATION WITH THE INSTITUTE FOR THE PREVENTION OF CHILD ABUSE is pleased to announce that planning in underway for a Conference on Child Poverty, February 22-23, 1990 in Toronto, Ontario. The link between poverty and family stress is becoming increasingly clear. This conference will provide the opportunity for a critical examination of contemporary Canadian and international research. New policy and practice directions for agencies working with families will be explored. CPAG and IPCA welcome the participation of the Ontario Association of Children's Aid Societies, and the Ontario Association of Children's Mental Health Centres. More information from: Conference on Child Poverty - Request for Information, Consultation Services, I.P.C.A., 25 Spadina Rd., Toronto, Ont. M5R 2S9; Fax: (416)921-4997

SPIRITUAL DIMENSIONS OF HEALTH: TRANSCULTURAL PERSPECTIVES, June 29 - 30, 1990, University of Windsor, Canada. Dr. M.L. Oake, School of Nursing, University of Windsor, Windsor, Ontario, N9B 3P4; (519) 253-4232 Ext. 2273; Fax: (519) 973-7062

INTERDISCIPLINARY CONFERENCE ON TIME AND SPACE. Sir Wilfred Grenfell College (Memorial University of Newfoundland) will hold an interdisciplinary conference on the theme of "Time and Space" in Corner Brook, Newfoundland, on May 9-13, 1990. The conference will bring together scholars from across Canada and the U.S. and across disciplines, ranging from the natural sciences to the fine arts. Lectures by three distinguished speakers will highlight the four days of proceedings (the speakers are Dr. Bradford A. Smith, Professor of Planetary Science, University of Arizona, Tucson; Dr. Julius T. Fraser, Founder of the International Society for the Study of Time; and Dr. David Warren, Editor of **The Idler**). In addition, from Professor Michael Coyne or Dr. Patrick Monaghan, Sir Wilfred Grenfell College (MUN), Corner Brook, Newfoundland, A2H 6P9; Telephone (709) 637-6200.

INTERNATIONAL CONFERENCE ON THE LATIN AMERICAN CRISIS: A CHALLENGE TO INTERNATIONAL PROFESSIONALS. Mexico City, Mexico, 14-18 November, 1990. Paper proposals and Roundtable suggestions are solicited for possible inclusion in this three (3) days conference. Deadline: a one page proposal plus a biographical professional statement indicating areas of professional and geographical competencies should be received at this secretariat by Friday, 30 March 1990. Further details from: Mokki Mtewa, Ph.D., Association for the Advancement of Policy, Research and Development in the Third World, P.O. Box 70257, Washington, D.C. 20024-0257; Telephone: 202-723-7010.

TENTH ANNUAL CINCINNATI CONFERENCE ON ROMANCE LANGUAGES AND LITERATURES. University of Cincinnati - May 16, 17, 18, 1990. Inquiries to: Josiane Leclerc-Riboni, Conference Chair, Dept. of Romance Languages & Literatures, University of Cincinnati, Cincinnati, Ohio 45221-0377.

THE INSTITUTE OF INTERGOVERNMENTAL RELATIONS AT QUEEN'S UNIVERSITY announces the release of their annual collection of articles on current issues affecting Canadian federalism. **Canada: The State of the Federation 1989** edited by Ronald L. Watts and Douglas M. Brown, provides ten individual original and timely assesments of a broad range of topics. In addition to two overview papers reviewing the state of the federation and the impact of the federal election, the papers concentrate on detailed reviews of two provinces and their role in the federation (Ontario and Manitoba), and on six current issues (tax reform, language policy, child care, the environment, Senate reform and multilateral trade negotiations). The volume concludes with the annual annotated chronology of events in Canadian federalism and intergovernmental relations. The price is $16.00 per copy. To order, or for more information, please contact: The Institute of Intergovernmental Relations, Queen's University, Kingston, Ontario K7L 3N6; (613) 545-2080.

Journées d'étude consacrées à la question: "Les théories scientifiques ont-elles un sexe?" Université de Moncton, Canada, les 11, 12 et 13 octobre 1990. Renseignements: Anne Decerf, professeure, Département de psychologie, Faculté des sciences sociales, Université de Moncton, Moncton, N.-B., Canada, E1A 3E9; tél: (506) 858-4213.

CANADIAN SOCIETY OF MICROBIOLOGISTS - SOCIETE CANADIENNE DES MICROBIOLOGISTES. National Meeting: (40th annual) June 4-7, 1990, Calgary, Alberta, Canada. Contact: Dr. E.J. Lalshley, Chairman, Local Organizing Committee or Dr. M. Brown, Meetings Secretary, Canadian Society of Microbiologists, 1611 Baseline Road, Ottawa, Ontario, Canada K2C 0B8.

CANADIAN SOCIETY FOR THE STUDY OF HIGHER EDUCATION Annual Conference - University of Victoria, June 3, 4, and 5, 1990. The theme for the 1990 Conference will be 'Higher Education and the Public Policy Agenda'; associated themes include 'Quality in Higher Education' and 'Multiculturalism in Higher Education'. Further information from: John D. Dennison, Professor of Higher Education, The University of British Columbia, Vancouver, B.C. V6T 1W5; telephone: (604)228-5252; fax: (604)228-6501.

CALL FOR PAPERS: Legal Pluralism, Indigenous Peoples and Minority Law Symposium. The Commission on Folk Law and Legal Pluralism is co-sponsoring an international conference with the University of Ottawa August 15-16, 1990. The primary themes are: (1) Indigenous Self-Determination and Legal Pluralism; (2) Non-Indigenous Ethnic Minority Law; and (3) Legal Pluralism in the Third World After Decolonization. Each theme will include specific panels relating to the particular position and concerns of women. For further information contact Professor Brad Morse, Faculty of Law, University of Ottawa, Ottawa, Ont. K1N 6N5, (613)564-8111 or Dr. Carol LaPrairie, Department of Justice, 239 Wellington St., Ottawa, Ont. K1A 0H8, (613)957-9594

CCMI/CCEMI - 1990 CONFERENCE: The Canadian Council for Multicultural and Intercultural Education, Fourth National Conference, Ottawa, Ontario, November 24-26, 1990. The Conference theme is "Multicultural, Intercultural, and Race Relations Education: Taking Ownership". Contact: Andrew J. Krawczyk, Program Chair, Race Relations Consultant, Vancouver School Board, 1595 West 10, Vancouver, B.C., V6T 1Z8.

CCEMI/CCMIE - CONGRES 1990; Le Conseil canadien pour l'éducation multiculturelle et interculturelle tiendra son quatrième congrès national à Ottawa, Ontario du 24 au 26 novembre 1990, sur le thème "l'éducation multiculturelle, interculturelle et raciale: l'approbation". S'adresser à Andrew J. Krawczyk, Program Chair, Race Relations Consultant, Vancouver School Board, 1595 West 10, Vancouver, B.C., V6T 1Z8.

ELEVENTH ANNUAL CONFERENCE OF THE CANADIAN APPLIED MATHEMATICS SOCIETY May 27 - June 1, 1990, Harbour Suite, The Nova Scotian Hilton International, Halifax, Nova Scotia, Canada. This conference is intended to provide a forum for discussion of basic problems in the following three topics: (1) Mechanics of Ocean Waves (2) Mathematical Modelling (3) Computational Fluid Mechanics. For further information contact Professor Mallur Rahman, Conference Chair, Applied Mathematics Department, Technical University of Nova Scotia, P.O. Box 1000, Halifax, Nova Scotia, Canada, B3J 2X4; tel: (902)420-7724; fax: (902)420-7551. For registration: Mary Meidell, Conference Coordinator, Continuing Education Division, Technical University of Nova Scotia, P.O. Box 1000, Halifax, Nova Scotia, Canada, B3J 2X4, tel: (902)420-7793; fax: (902)423-9859.

CONFERENCE - EMPLOYMENT AND UNEMPLOYMENT ON THE PERIPHERY TODAY: Sleir Strategies and Popular Strategies. May 10 - 12, 1990, sponsored by the Centre for Research on the Future of Work, St. Francis Xavier University. Contact: Dept. of Political Science, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0, tel: (902)867-3939/2167

MEDIA AND CRISIS, an International conference to be held at Laval University, Quebec City, Canada, October 4 to 7, 1990. To mark the 20th anniversary of Canada's "October Crisis" of 1970, the Département d'information et de communicaiton of Laval University is organizing an international conference on the role of media in time of crisis, in areas such as: media & terrorism, media & political upheaval, media & economic crisis, media & social crisis. Address all inquiries to: Media and Crisis Conference, Département d'information et de communication, Faculté des arts, Pavillon Louis-Jacques-Casault, Université Laval, Québec, Canada G1K 7P4 Conference Organizers: Bernard Dagenais and Marc Raboy, Telephone 418-656-5212; FAX: 418-656-7305; Electronic Mail(Net north): MRABOY@LAVALVM1.

MEDIAS ET CRISE. Colloque international à l'Université Laval, Québec, Canada, du 4 au 7 octobre, 1990. A l'occasion de 20e anniversaire de la crise d'octobre 1970 au Québec, le Département d'information et de communication de l'Université Laval organise un colloque international autour du thème "Le rôle des medias en temps de crise", sur des sous-thèmes comme ceux-ci: les médias et le terrorisme, les médias et les bouleversements politiques, les médias et les crises économiques, les médias et les crises sociales. Adresser toute demande de renseignements à: Colloque médias et crise, Département d'information et de communication, Faculté des arts, Pavillon Louis-Jacques-Casault, Université Laval, Québec, Canada, G1K 7P4 Responsables: Bernard Dagenais et Marc Raboy, téléphone: 418-656-5212; FAX 418-656-7305, Courrier électronique Netnorth): MRABOY@LAVALVM1

ONTARIO CANCER TREATMENT AND RESEARCH FOUNDATION: NORTHEASTERN ONTARIO REGIONAL CANCER CENTRE, SUDBURY, ONTARIO

CANCER RESEARCH SCIENTIST

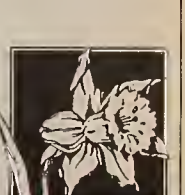
Applicants are invited for a staff career scientist position as a member of an experimental oncology group with a focus on applied clinical research. The successful candidate should have demonstrated excellence in carrying out research at the biochemical and molecular level as a member of a collaborative research group. Considerable experience at the post doctoral level, and a demonstrated ability to manage a research laboratory is required. After a start-up period, ongoing support for research will be from competitive granting agencies. Academic appointment will be at the University of Ottawa, and Laurentian University, Sudbury.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada, although others are encouraged to apply.

Closing date for this competition is March 9/90. Applicants should send résumé and names of three referees to:

Dr. Robert Corringham, M.B.
Director
Northeastern Ontario Oncology Program
41 Ramsey Lake Road
Sudbury, Ontario
P3E 5J1

Give as much as you can.



CANADIAN CANCER SOCIETY | SOCIETE CANADIENNE DU CANCER

Memorial
University of Newfoundland

NOTICE OF FACULTY VACANCY IN MUSIC
(Sabbatical Replacement in Theory)

Position	Sabbatical Replacement in Theory, 1990-91
Duties	Undergraduate class instruction in harmony, aural perception, sight-singing, and keyboard harmony. Possible instruction in elective courses in composition, orchestration, arranging, electronic music.
Qualifications	Doctoral degree or equivalent in Theory and/or Composition, and familiarity with Schenkerian techniques. Expertise in computer applications in Music an advantage.
Date of Appointment	1 September, 1990.
Salary	Salary and rank depending on qualifications and experience in accordance with the Collective Agreement.
Application	Send letter of application with curriculum vitae to— Professor Kenneth Knowles, Chair Search Committee (Theory) School of Music Memorial University of Newfoundland St. John's, Nfld., Canada, A1C 5S7 Applicants should also arrange for three letters of reference to be sent directly to Professor Knowles.
Closing Date	16 March 1990, or when position is filled.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada

Memorial
University of Newfoundland

DIRECTOR SCHOOL OF MUSIC

Applications and nominations are invited for the position of director of the School of Music. The school offers a bachelor of music degree (major in applied, theory and music history) and a conjoint music education degree program with the Faculty of Education. There is also a minor in music history under the B.A. program. Established in 1975, the school moved into a new music building, designed and built expressly for it, in 1985. It currently has 12 full-time faculty members and approximately 120 full-time music degree students.

The successful candidate should hold a doctorate degree and will have a background of musical scholarship and/or performance, administrative experience, and demonstrate leadership qualities which will enhance teaching, research/performance and faculty development.

Salary and rank are negotiable. Closing date for receipt of applications, which should be accompanied by a *curriculum vit*ae and the names of three referees, is 31 March 1990. Appointment to be made on or before 1 Sept. 1990.

Applications and nominations should be sent to:

Dr. G.M. Story
Chairman, Search Committee for Director, School of Music
c/o Department of English
Memorial University of Newfoundland
St. John's, NF
A1C 5S7

UNIVERSITY OF TORONTO
CENTRE FOR RESEARCH IN NEURODEGENERATIVE DISEASES

Applications are invited for a position in research into the etiology and mechanisms of emyotrophic lateral sclerosis (motor neuron) disease. Applicants must have a Ph.D. or M.D. and have a strong background in molecular biology, molecular genetics, and gene regulation. Start up funds will be provided. Successful candidates must initiate independent and original research programs.

The Centre is located in the core of the University/Hospital complex in close proximity to more then 150 neuroscientists.

Send a curriculum vitae and names of references to **Dr. D.R. McLachlan, Centre for Research in Neurodegenerative Diseases, University of Toronto, Room 3318, Medical Sciences Building, 1 King's College Circle, Toronto, Caneda, M5S 1A8.** Application deadline: April 15, 1990.

The University of Toronto encourages both men and women to apply for positions. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

University of Alberta
Edmonton

Department of Anaesthesia

Director of Cardiovascular Anaesthesia

The University of Alberta, Faculty of Medicine, and the University of Alberta Hospitals invite applications for an academic full-time position in Cardiovascular Anaesthesia.

The University of Alberta Hospitals has a well-established cardiac surgery program with close to 800 cardiac cases per year, including 150 paediatric procedures and 25-30 cardiac transplants. The successful candidate should have clinical and research experience in cardiac and major vascular anaesthesia. The appointment will be at the Associate or full Professor level.

Director of Undergraduate Medical Education

The University of Alberta, Faculty of Medicine, and the University of Alberta Hospitals invite applications for an academic full-time position at the Assistant Professor level in the Department of Anaesthesia.

The successful candidate will be responsible for coordinating medical student education during a required two-week rotation commencing in the fall of 1990 for approximately 120 students annually. The candidate would also be expected to participate in research. Preference will be given to individuals with subspecialty training.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and Permanent Residents. Deadline for applications is March 1, 1990. Interested individuals are invited to send curriculum vitae, including the names of three references to:

B.T. Finucane, M.D., FRCP(C)
Chairman
Department of Anaesthesia
University of Alberta Hospitals
8440 - 112 Street
Edmonton, Alberta T6G 2B7
Telephone: (403) 492-4927

The University of Alberta is committed to the principle of equity in employment.

AIDE DEMANDÉE

Associations locales et provinciales, universitaires, professeurs et étudiants

Vos collègues de par le monde sont trop souvent victimes de violations des droits de la personne. Amnistie Internationale aide certains prisonniers en demendant instamment au gouvernement pertinent de les libérer, de les protéger contre la torture et de leur offrir un jugement juste. Des gens ordinaires, des quatre coins du monde, lancent des appels à l'aide et cherchent l'essurance que les droits fondamentaux de la personne ne sont pes enfreints. Le Réseau d'action urgente a été créé pour réagir à des situations d'urgence: une exécution imminente, la torture, une disparition, une santé précaire. Si vous pouvez aider, vous n'aurez qu'à répondre à un appel à l'aide par mois au minimum, ce qui représente en moyenne trois lettres et trois copies, 4,18 $ d'affranchissement et une demi-heure de votre temps.

[ ] Veuillez m'envoyer plus d'information sur le Réseau d'action urgente
[ ] Veuillez m'envoyer plus d'information sur Amnistie Internationale

ou

[ ] Je désire devenir membre dès maintenant. Voici ma cotisation de 30 $ (15 $ pour les étudiants)
[ ] J'enverral _____ lettre(s) d'appel à l'aide pour _____ (préciser s'il s'agit d'universitaires, d'étudiants, de professeurs ou autres)

Nom: _____

Adresse: _____

_____

_____

Code postal: _____

Veuillez envoyer à : Amnistie Internationale
Réseau d'action urgente
322 1/2, rue Bloor ouest
Toronto (Ontario)
M5S 1W5

(Téléphone : (416) 929-0488)

HELP WANTED

Local and Provincial Associations, Academics, Teachers and Students

Your colleagues worldwide are too often the victims of human rights violations. Amnesty International provides help to some prisoners by appealing to the relevant government for their release, for protection against torture, and for fair trials. Appeals come from ordinary people everywhere seeking to ensure that fundamental human rights are not abused. The Urgent Action Network exists to respond to emergency situations: imminent execution, torture, disappearance, critical ill-health. If you can help, your minimum commitment is to respond to one appeal per month. This involves an average of three letters with three copies, $4.18 in postage and half an hour of your time.

[ ] Please send more information on the Urgent Action Network
[ ] Please send more information on Amnesty International

or

[ ] I want to join today. Here is my $30 membership ($15 for students)
[ ] I will write _____ appeal(s) for _____ (specify academics, students, teacher, or other)

Name _____

Address : _____

_____

_____

Postal Code : _____

Please send to: Amnesty International
Urgent Action Network
322 Bloor Street West
Toronto, Ontario
M5S 1W5

(Telephone: (416) 929-0488)

Dalhousie University

Department of Psychiatry
Division of Child Psychiatry

Child Psychiatry Vacancy

The Division of Child Psychiatry is seeking a fully qualified child psychiatrist for a full-time academic position. This position includes active staff membership at the Izaak Walton Killam Children's Hospital, Halifax, Nova Scotia.

Academic duties would include teaching undergraduate and postgraduate trainees and participating in continuing medical education. Active research interests would be an asset.

Clinical duties would largely be with outpatients and may include community consultation. Depending on seniority, the incumbent might assume direction of psychiatric outpatient services at the Izaak Walton Killam Children's Hospital. A small private practice is negotiable.

There is an opportunity for further development of an academic child psychiatry service. The child mental health service delivery system in Nova Scotia is under active review and new directions for child psychiatry are being planned with the potential of modernizing and expanding these services.

Qualifications for the position are the F.R.C.P.C. or equivalent in psychiatry; full member status in the Canadian Academy of Child Psychiatry; and a current licence to practice in Nova Scotia.

"Dalhousie University has a policy of affirmative action in hiring qualified women academic staff and in accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents."

Interested candidates should write, including an updated curriculum vitae, to:

Dr. A. Munro, Head
Dalhousie University
Department of Psychiatry
Camp Hill Medical Centre
4th floor — Lane Building
1763 Robie Street
Halifax, Nova Scotia
B3H 3G2 Canada

PAPRICAN

Pulp and Paper Research Institute of Canada at the University of British Columbia

Research Position in Mechanical Engineering

An opening exists with the Pulp and Paper Research Institute of Canada (Paprican) at the University of British Columbia for a candidate to build up a post-graduate research program in mechanical pulping. The research will be based in the UBC Pulp and Paper Centre and linked to the Department of Mechanical Engineering in which the candidate will hold an Adjunct Professor appointment. This activity will form part of Paprican's national post-graduate program at UBC, McGill University, and École Polytechnique.

The research will emphasize the fundamentals of mechanical pulping related to characterization and control. The candidate should have strengths in one or more of the engineering disciplines on which the process is based, for example heterogeneous flow or non-linear dynamics, and be conversant with process control. A strong general background in mechanical engineering or engineering physics is also desirable.

The candidate will also be expected to teach in the Pulp and Paper Master of Engineering Program at UBC.

Candidates are invited to submit applications to :

Dr. R.J. Kerekes
Director, Pulp & Paper Centre
University of British Columbia
2385 East Mall, Vancouver, BC, Canada V6T 1W5

THE SOLUTION TO YOUR TEXTBOOK PROBLEMS...

CANADIAN SCHOLARS' PRESS

Canadian Scholars' Press Inc. can publish a text or reader to meet all classroom needs

CSP BOOKS

Canadian Scholars' Press Inc. has published forty books in the last three years, in a range of disciplines, including Languages and Linguistics, Social Sciences, Economics, Philosophy, Physical Education, Music and Nursing. CSP books have exceptionally readable print and graphics; they are printed on high quality paper and securely bound with handsome, durable covers. CSP texts are sold to bookstores and libraries throughout Canada and the United States, Europe and Australia.

*QUICK*TEXTS

Canadian Scholars' Press Inc. can publish as few as forty copies of an original text that you wish to use in your classes. *Quick*texts are prepared from your own copy and securely bound in paperback form. They are ideal for a trial run of a text, or for use in small and specialized courses, seminars and labs.

REPROTEXTS

If you wish to use photocopied reading for your course, CSP will produce a convenient learning package. We manage all of the details of the project, including copyright permissions, photocopying, binding and distribution. Photocopied articles and chapters of books can be combined with your own introductions to create a useful set of learning material in a single volume.

Ask us about our CSP student awards

CANADIAN SCHOLARS' PRESS INC.
339 Bloor Street West, Suite 220
Toronto, M5S 1W7
Canada
(416)-971-7150

Hong Kong Polytechnic

HEAD, DEPARTMENT OF BUSINESS STUDIES
with the possible title of
PROFESSOR

The Hong Kong Polytechnic was established in 1972. With a student population in excess of 25,000 and a full-time academic staff establishment of close to 1,000, it is the largest of the higher education institutions in Hong Kong, offers a wide range of advanced courses and pursues research up to doctorate level.

The Department of Business Studies offers a range of courses relevant to the needs of Hong Kong's commercial sector, industry and government. These courses include a B.A. (Hons.) degree course in Business Studies, with options in financial management, international marketing and banking; Professional Diploma courses in Marketing and Insurance; and part-time Higher Certificate courses in Banking, Legal Executive Studies, Marketing & Sales Management and Communication, Advertising & Marketing. Plans are in hand to introduce an Honours Degree course in Marketing in 1990/91. Strong links have been forged with other local and overseas institutions. Co-operation with the Hong Kong Management Association has led to the development of a joint DMS course which is offered on a modular basis. Staff are also providing academic support to the University of Warwick's MBA course by distance learning in Hong Kong. The Department has an academic staff establishment of 47 and this is backed up with appropriate administrative support. Research activities are strongly encouraged and well-resourced in the Polytechnic. Staff are also actively engaged in consultancy work.

Qualifications
Candidates should have appropriate academic and/or professional qualifications together with successful and relevant experience in tertiary education, research or consultancy. The successful candidate will also be required to demonstrate the personal qualities necessary to lead the Department in its diverse functions.

Consideration will be given to the award of the title of Professor to a suitably qualified appointee. The Polytechnic would normally expect to confer the title on an appointee currently holding full professorial status at a recognized institution of higher education.

Salaries and Conditions of Service
The salary is within a range and not less than HK$496,800 p.a. + 25% gratuity (CAN$1 = HK$6.71 as at 4 January 1990)
Initial appointments at this level are normally made on fixed term contracts of four years at the end of which a gratuity equal to 25% of salary earned over the whole contract period is payable. Subject to mutual agreement, a further appointment may be offered at the end of the initial contract period, either on the basis of a further gratuity bearing fixed term contract or on superannuable terms. Other benefits include subsidized housing, leave, passages, medical and dental benefits, and children's education allowance.

Applications
Applications including curriculum vitae and names of three referees should be sent to the General Secretary, Hong Kong Polytechnic, Hung Hom, Kowloon, Hong Kong before March 1, 1990. (Fax: 852-7643374). Further information available from same office.

THE ONTARIO INSTITUTE FOR STUDIES IN EDUCATION

SUMMER SESSION

The Ontario Institute for Studies in Education will require sessional instructors during the 1990 Summer Session to teach a full course and two half-courses at the graduate level (subject to budgetary approval).

Applications are invited for courses in the following areas:

Curriculum: a full course dealing with the theory of second-language teaching.

Educational Administration: two half-courses focussing on Organizational Theory, Evaluation of Educational Personnel, the Social Context of Administration, Special Applications of the Educational Processes.

Minimum qualifications normally include an earned doctorate in relevant discipline, qualifications to teach at the master's and doctoral level, record of scholarly research and publications in relevant area, and recognized expertise and demonstrated scholarly productivity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Forward applications, including a current curriculum vitae, by March 2, 1990 to:

Dr. Malcolm Levin
Assistant Director (Academic)
The Ontario Institute for Studies in Education
252 Bloor Street West
Toronto, Ontario M5S 1V6

DEPARTMENT OF MATHEMATICS AND STATISTICS
SIMON FRASER UNIVERSITY
VANCOUVER, BRITISH COLUMBIA

FACULTY APPOINTMENT IN MATHEMATICS

The Department of Mathematics and Statistics of Simon Fraser University invites applications for a tenure track position in Mathematics at the Assistant Professor level starting September 1, 1990 or as soon thereafter as feasible (this position is subject to final budget approval). Applicants will be expected to have completed a Ph.D. degree at the time of appointment and to have demonstrated a strong teaching and research potential. Applicants should have research interests in the areas of Algebra and/or Discrete Mathematics.

Applications, including curriculum vitae, should be sent to:

Dr. A.R. Freedman, Chair
Department of Mathematics and Statistics
Simon Fraser University
Burnaby, BC V5A 1S6 Canada

Please arrange for three letters of reference to be sent directly from the referees. The deadline for applications is April 30, 1990.

In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada, however, other qualified persons are encouraged to apply. Applications from women and minority groups are particularly welcome.

The University of Manitoba
Institute of Humanities

POST DOCTORAL FELLOWSHIP

The Institute for the Humanities at the University of Manitoba invites applications for a Post Doctoral Fellowship in 1990-91. The Fellowship will be at the level of SSHRC awards (for 1990-91, $24,648).

Applications are invited from any doctorally qualified scholar who proposes a program of research in the humanities, including interdisciplinary projects. Both women and men are encouraged to apply. In accordance with Canada Immigration, this advertisement is directed to Canadian citizens and permanent residents. Proposals (not to exceed 1500 words), a curriculum vitae, and three letters of reference, should be sent to **THE DIRECTOR, INSTITUTE FOR THE HUMANITIES, C/O 310 FLETCHER ARGUE BUILDING, UNIVERSITY OF MANITOBA, WINNIPEG, MANITOBA, CANADA, R3T 2N2,** by **MARCH 31, 1990.**

OKANAGAN COLLEGE — UVic UNIVERSITY OF VICTORIA

Invites Applications for Instructional Positions in the

BACHELOR OF EDUCATION (ELEMENTARY) DEGREE PROGRAM

Kelowna Centre

Okanagan College is a comprehensive college offering two year vocational, developmental, career and technical programs and university degree programs. It offers programs leading to baccalaureate degrees in Arts and Science in cooperation with the University of British Columbia, and baccalaureate degrees in Education and Nursing in cooperation with the University of Victoria. The College operates campuses in Kelowna, Vernon, Salmon Arm and Penticton, with degree programs concentrated in Kelowna.

The College is seeking to appoint full-time and part-time faculty members for this Bachelor of Education program and invites applications from individuals with a strong commitment to teacher education. Successful applicants will have an opportunity to participate in the continuing development of this new program.

A doctoral degree or equivalent is preferred; however, individuals possessing a master's degree combined with a strong record of experience in education and a commitment to ongoing scholarly activity are encouraged to apply.

The College invites applications from individuals with specialization and expertise in one or more of the following areas:

Communications and Social Foundations
Curriculum in the Classroom
The Organization and Administration of Education in British Columbia
Social Issues in Canadian Education
Introduction to Learning Resources
Introduction to the Study of Language Arts in the Elementary School

Curriculum and Instruction in the Elementary School
Mathematics, Language Arts, Science, Social Studies, Art, Music, Physical Education

Psychological Foundations
Introduction to Educational Psychology
Psychology of Childhood
Evaluation of Student Learning
Learning Difficulties in the Classroom

Professional Studies
Preprofessional Year Elementary Seminar and School Experience
Seminar and Elementary Student Teaching

It should be noted that successful applicants may be expected to teach a range of courses and should indicate all curriculum strengths when making application. Supervision of student teaching experiences may also be required of those appointed.

APPOINTMENT: Continuing, effective July 1, 1990
Part-time, effective August 1, 1990

SALARY: $27,788-$49,544 (prorated for part-time). Placement on salary scale is dependent upon qualifications and experience.

CLOSING DATE: March 2, 1990

Salary and working conditions are governed by the Okanagan College Faculty Association Collective Agreement.

APPLICATIONS: Please submit a curriculum vitae and the names of three referees to:

Personnel Office
Okanagan College
1000 K.L.O. Rd.
Kelowna, British Columbia
V1Y 4X8

REFER TO COMPETITION NUMBER 65FAC89 UPON APPLICATION

University of Alberta
Edmonton

Vice-President (Development and Community Affairs)

The University of Alberta invites applications from, and nominations of, qualified women and men for the position of Vice-President (Development and Community Affairs). The appointee will take office July 1, 1990, or at an agreed-upon date thereafter.

The University of Alberta is recognized as a centre of excellence in Canadian higher education, with many teaching and research programs of international distinction. Founded in 1908, it is the second largest university in Canada, with full-time enrollment of over 25,000 students, and an operating budget of over $280 million. University endowments have grown from $13 million in 1979 to over $116 million in 1989, while annual giving has increased over the last four years from $250,000 to over $1.5 million. The President's Council of major annual donors now numbers some 1,400 members.

The Vice-President (Development and Community Affairs), has responsibility for Development, Alumni Affairs, and Public Affairs. Candidates will have outstanding development and public affairs skills, with the ability to discuss fund-raising options with Deans, Chairs, and other academic staff, and to communicate University priorities to external donors. Working closely with the President, the Vice-President will provide leadership and direction in continuing the remarkable progress evident at the University in recent years in development, alumni affairs, and public affairs.

Applications or nominations with curriculum vitae should be sent to:

Ms Ellen Schoeck Solomon
Director, University Secretariat
Room 2-5 University Hall
University of Alberta
Edmonton, Alberta, Canada T6G 2J9
Telephone: (403) 492-7335

The University of Alberta is committed to the principle of equity in employment.

University of Alberta
Edmonton

Vice-President (Student and Academic Services)

The University of Alberta invites applications from, and nominations of, qualified women and men for the position of Vice-President (Student and Academic Services). The appointee will take office July 1, 1990, or at an agreed-upon date thereafter.

The University of Alberta is recognized as a centre of excellence in Canadian higher education, with many teaching and research programs of international distinction. Founded in 1908, it is the second largest university in Canada, with full-time enrollment of over 25,000 students, in undergraduate, graduate and professional programs. It has an operating budget in excess of $280 million, and in 1988-89 received over $65 million in sponsored and contract research. The University has one of North America's outstanding libraries, with collections of over 3 million printed volumes, 2.5 million microform volumes, 700,000 government documents, and 20,000 serial subscriptions.

The Vice-President (Student and Academic Services), has responsibility for the Library, University Computing Systems, Student Services, and the Registrar's Office. Candidates will have a distinguished record of teaching, research, and academic administration. The position requires leadership and vision in ensuring that student and academic services play their full role in strengthening the University's recognized academic excellence.

Applications or nominations with curriculum vitae should be sent to:

Ms Ellen Schoeck Solomon
Director, University Secretariat
Room 2-5 University Hall
University of Alberta
Edmonton, Alberta, Canada T6G 2J9
Telephone: (403) 492-7335

The University of Alberta is committed to the principle of equity in employment.

UNIVERSITY OF WATERLOO
Sociology

Applications are being accepted for the position of Chair of Sociology at the University of Waterloo. The candidate must be an academic leader with a strong scholarly record. The term in the Chair is normally three years renewable for a further three years.

In accordance with Canadian immigration requirements, priority will be given to Canadian Citizens and Permanent Residents. The University is an Employment Equity Employer and particularly encourages applications from women. An appointment commencing September 1, 1990 is preferred.

A letter, detailed C.V. and names of three references should be sent to **Dr. Robin K. Banks, Dean of the Faculty of Arts, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1 or FAX 519-884-8995.**

THE TORONTO HOSPITAL
HEAD OF ORTHOPAEDIC DIVISION

Applications are invited for the above position. The Orthopaedic Services at The Toronto General Hospital and Toronto Western Hospital are being amalgamated, creating a single Division sited at The Toronto Western Hospital.

Applicants must show evidence of proven ability in the organization of patient care, research, teaching, and other aspects of academic surgery. The candidate should have the capacity to lead a large, multi-facetted program.

This joint Hospital-University appointment represents an exciting opportunity for program development in orthopaedic surgery.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Applications, with accompanying curriculum vitae, should be addressed to:

Dr. Alan R. Hudson
Surgeon-in-Chief, The Toronto Hospital
585 University Avenue, Bell Wing 1-636
Toronto, Ontario Canada M5G 2C4

Memorial
University of Newfoundland

SUMMER SESSION 1990

Applications are invited for teaching positions at Memorial University of Newfoundland in the Summer Session at St. John's and Corner Brook, June 28 to August 9, 1990 (examinations August 11-14) in the following Departments:

Anthropology
English
French
Geography
Linguistics
Psychology
Religious Studies
Sociology
Social Work

Education:
Curriculum & Instruction
Educational Administration
Educational Psychology
Special Programmes

Applications and inquiries together with curriculum vitae and names of referees should be made immediately to:

Division of Continuing Studies
Memorial University of Newfoundland
St. John's, Newfoundland A1B 3X8

Deadline for Applications: February 28, 1990

DEAN OF STUDENT AFFAIRS

Brock University invites applications and nominations for the permanent position of Dean of Student Affairs, to take office on July 1, 1990.

Located in the centre of the Niagara Peninsula, Brock is a dynamic, growing university with an established reputation for excellence in teaching and research. More than 5,300 full-time and 4,500 part-time students are enrolled in undergraduate, graduate and professional programs.

The Dean of Student Affairs is expected to promote and, where appropriate, implement policies which enhance the quality of student life and development and which foster positive and productive attitudes towards the academic experience at Brock University. The incumbent will also fulfill administrative and adjudicative responsibilities regarding non-academic student disciplinary matters. Reporting to the Vice-President, Academic, the Dean of Student Affairs is responsible for the following offices: Counselling Services, Residences and Conference Services, the International Student Advisor, Health Services, Financial Aid, Campus Ministries, and Student Placement.

The University seeks an individual with an outstanding record of administrative experience and the ability to interact effectively with students, faculty, staff and the external community.

Candidates should submit an up-to-date curriculum vitae and the names of three referees to:

Mr. P. Beard
Secretary to the University
Brock University
St. Catharines, Ontario
L2S 3A1

The closing date for the receipt of applications is **March 1, 1990.**

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Brock University is an equal opportunity employer. Smoking at Brock University is strictly controlled.

THE MULTICULTURAL HISTORY SOCIETY OF ONTARIO

DIRECTOR

The Multicultural History Society of Ontario invites applications and nominations for the position of Director

The Society is committed to encouraging and enhancing studies in the history of all ethnocultural groups within Ontario and increasing awareness of their historical presence. It collects and makes available archival, print and oral material related to the history of these groups and assists others to do so, publishes and sponsors lectures, seminars and conferences

The Director is the chief executive officer of the Society, responsible for the management and development of staff programmes and collections

Applicants must have professional academic credentials (normally a Ph.D. or equivalent), a record of scholarship in the field of ethnic and immigration studies (preferably Canadian), and a capacity to provide both intellectual and managerial leadership. The appointment will be made in the Spring, 1990, although the effective starting date is negotiable. The Director of the Society is appointed for a renewable term of five years. The position may be full or two-thirds time depending on an individual candidate's current responsibilities. The salary will be competitive

Nominations and applications (including curriculum vitae and names of three referees) should be submitted by 15 March 1990 to:

Dr. Jean Burnet, Chairman
Board of Directors
Multicultural History Society of Ontario
43 Queen's Park Crescent East
Toronto, Ontario
M5S 2C3

The Multicultural History Society of Ontario is committed to employment equity and encourages applications from all qualified individuals. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents

UNIVERSITY OF WINDSOR

HEAD
DEPARTMENT OF INDUSTRIAL ENGINEERING
UNIVERSITY OF WINDSOR
WINDSOR, ONTARIO CANADA

The Faculty of Engineering at the University of Windsor invites applications and nominations for the position of Head of the Department of Industrial Engineering. The successful candidate should have a distinguished record in research, publications and external funding, a strong commitment to graduate and undergraduate education, and demonstrated leadership ability. Persons with specific research and teaching interests in Manufacturing Systems are encouraged to apply. Prior industrial experience is highly valued. Applicants must possess an undergraduate degree in engineering. Salaries at the University of Windsor are competitive with those of other Canadian Universities. The appointment will be effective July 1, 1990.

The Department has been associated with local industry in various ways. The "big three" automobile manufacturers operate major plants in Windsor; in addition, over 900 small and medium sized manufacturing firms are located in the area, serving the needs of automotive, machine tool, agricultural, pharmaceutical and chemical industries, which provide opportunities for industry-based research collaboration. Consideration of respondents to this advertisement will begin on 15 March, 1990.

Successful candidates must meet Canadian immigration requirements.

The University of Windsor is committed to equity in employment and female applicants are especially encouraged to apply.

Applicants should send résumés and the names of three references to:

Prof. P.H. Alexander
Chair, I.E. Search Committee
Faculty of Engineering
University of Windsor
Windsor, Ontario N9B 3P4 Canada
Phone: (519) 253-4232, Ext. 2570 FAX: (519) 973-7062

University of Alberta
Edmonton

Assistant/ Associate Professor
Faculty of Medicine

A Division of Dermatology and Cutaneous Sciences at the University of Alberta invites applications for a faculty position at either Assistant or Associate Professor rank. Successful candidate will be a Ph.D. or M.D. scientist and will develop a research group in Dermatology and Cutaneous Sciences effective July 1, 1990. Research will focus primarily on the environmental carcinogenesis/mutagenesis: UV photocarcinogenesis of skin cancer. Responsibility includes graduate teaching and supervision. Candidates should have experience in supervising graduate students, possess a high standard publication list, and be able to obtain an independent research grant. Salary: $35,000 to $45,000 per year.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Deadline for applications: March 2, 1990

Submit Curriculum Vitae, representative reprints, brief outline of research accomplishments and approaches, and names of three referees to:

Kowichi Jimbow, M.D., Ph.D., FRCP(C), Director
Division of Dermatology and Cutaneous Sciences
418 Newton Research Building
University of Alberta
Edmonton, Alberta, Canada T6G 2C2

The University of Alberta is committed to the principle of equity in employment.

CLASSIFIED & DISPLAY ADVERTISING
1990 CLOSING DATES

ANNONCES CLASSES - GRANDES ANNONCES
DATES LIMITE POUR 1990

ISSUE NUMERO	CLASSIFIED ANNONCES CLASSES 12 p.m./12h	DISPLAY GRANDES ANNONCES 12 p.m./12h
MARCH MARS	FEBRUARY 12 12 FEVRIER	FEBRUARY 19 19 FEVRIER
APRIL AVRIL	MARCH 14 14 MARS	MARCH 22 22 MARS
MAY MAI	APRIL 10 10 AVRIL	APRIL 20 20 AVRIL
JUNE JUIN	MAY 14 14 MAI	MAY 22 22 MAI

no cancellations or changes after closing dates
aucune annulation ou changement après la date limite
Advertising Coordinator/Publicité: Liza R. Duhaime
tel: (613) 237-6885; fax: (613) 237-2105

University of Regina

The University of Regina
Invites Applications and Nominations
for the Position of

University Librarian

The University Librarian is responsible for administering the total operation of the Library system and is expected to provide creative and effective leadership on all levels. The Library system comprises the Main Library and two branch libraries. The collection contains 1.3 million volumes, 754,000 microforms and 330,000 government publications. The annual budget is $4.3 million with a staff of 73. The Library services e university community of approximately 10,500 students of whom 6,500 are full-time, as well as our university staff. Special features include MURLIN, the Library's on-line catalogue, UREAD distance education service and a well-developed InterLibrary Loans Network.

Candidates should possess excellent professional qualifications in librarianship. Additional qualifications include: substantial successful administrative experience (preferably academic); capacity to exercise strong leadership of library personnel in setting and implementing long-range goals and objectives; proven ability to communicate effectively with Library staff, faculty, students and administration; an appreciation of information systems, and a mature understanding of the academic library and its future.

Nominations and applications, accompanied by a résumé, including the names of at least three referees should be forwarded by February 28, 1990, to:

Dr. B.L. Scarfe
Vice-President (Academic)
University of Regina
Regina, Saskatchewan
S4S 0A2

The University of Regina is committed to employment equity. We welcome applications from all, especially aboriginal peoples, people with disabilities, visible minorities, and women. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents.

Positions in Finance
School of Business Administration
Acadia University
Wolfville, Nova Scotia

We are interested in offering you a tenure-track position. You should have your doctorate in finance, although if you are ABD but otherwise a good candidate, we still want to talk to you.

If your interest is finance applied to entrepreneurship, small business, family business, or other areas of Enterprise Development, we really want to meet you. You will be particularly interested in the School's new Centre for Small Business and Entrepreneurship.

Acadia has 3500 students; the School 550. We are situated in the Annapolis Valley, one of the most beautiful spots in Canada. We offer a four year BBA programme within the context of the liberal arts environment of Acadia University. The programme stresses competency in the core areas of business administration, understanding of the social environment, and proficiency in communication. We emphasize quality in teaching and the development of supportive student-faculty relationships. As well, competency in research is valued and supported.

In the finance area, we offer six courses at the introductory and advanced levels. You will have the opportunity to develop new courses, particularly in the Enterprise Development area.

These positions are available beginning in the 1990-1991 academic year.

Acadia's theme is "A place to grow". Perhaps we are the place where you can grow. Write to:

Dr. Fraser Dunford, P.Eng.
Director
School of Business Administration
Acadia University
Wolfville, Nova Scotia
B0P 1X0

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents in the first instance. Acadia University is an Equal Opportunity Employer.

UNIVERSITY OF SASKATCHEWAN
COLLEGE OF EDUCATION
VACANCIES IN HOME ECONOMICS EDUCATION

Effective July 1, 1990, the College of Education, University of Saskatchewan, assumes responsibility for providing both the academic and pedegogical components of the program to prepare teachers of Home Economics and related areas. In order to implement this commission, two additional faculty members are required for the Home Economics Education unit.
Applications are invited for the following assistant professor positions:

Position One:
Home Economics Education/Family Resources Management (Tenure Track)
Duties: The successful candidate for this position will be expected to teach undergraduate courses in personal and family financial management, environments for living, management theory, and methods in teaching home economics, and to supervise student teachers. The candidate will be expected to establish an active research program.
Qualifications: Applicants should have completed doctoral studies in Home Economics or Education, and hold an undergraduate degree in Home Economics and a valid teaching certificate.

Position Two:
Home Economics Education/Family and Consumer Studies (Term-July 1, 1990-June 30th, 1991)
Duties: The successful candidate could be expected to teach undergraduate courses in the consumer, family ecosystem, communications in the family, family politics, contemporary clothing and textile consumption, and methods in teaching Home Economics.
Qualifications: Preference will be given to applicants with doctoral studies completed in Home Economics or Education. The successful candidate must hold a Masters Degree, an undergraduate degree in Home Economics, and a valid teaching certificate.

Rank and Salary: These positions have been budgeted in the assistant professor range The 1990-91 salaries are currently under negotiation.
Deadline: Until positions filled.

Application: Applicants are requested to forward a letter of application and a curriculum vitae. In addition, arrangements should be made for three references to be forwarded independently. Applications or further inquiries should be directed to:

Prof. P. Hemmel, Assistant Dean
College of Education
University of Saskatchewan
Saskatoon, Sask. S7N 0W0

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

CHAIR IN WOMEN'S STUDIES

The Universities of Winnipeg and Manitoba invite nominations and applications for the Joint Chair in Women's Studies, a position established in 1986 through endowment assistance from the Secretary of State to promote Women's Studies in the Prairie Region and the Northwest Territories.

Applicants should be scholars with a Ph.D. or equivalent qualifications who are committed to Women's Studies and involved in women's issues within their communities. Areas of specialization are open, including the health sciences, natural sciences, engineering, social sciences, and humanities. The responsibilities of the Chair will include teaching up to one full course, participating in community outreach, conducting and stimulating research. Salary and rank will be commensurate with qualifications. The position can accommodate a one to three year appointment, beginning July 1, 1990. Sabbaticants would receive serious consideration.

Applications should include a current résumé, the names and addresses of three referees, and a brief outline of what the candidate would like to achieve in the position. In accordance with Canada Employment and Immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Both women and men are encouraged to apply. Nominations and applications are requested by March 15, 1990 and should be directed to:

Professor Marion Valsey-Genser, Chair
Advisory Committee on the Selection
of the Joint Chair in Women's Studies
Room 208, Administration Building
University of Manitoba
Winnipeg, Manitoba R3T 2N2

CHERCHONS

CERVEAUX POUR LA RECHERCHE

Nous sommes à la recherche de grands esprits s'intéressant à la recherche.

C'est pourquoi Northern Telecom a conçu le Programme d'interaction avec les universités, grâce auquel des chercheurs universitaires résolument tournés vers l'avenir sont jumelés à des experts en technologie de Northern Telecom afin de développer en commun des projets de recherche en science et technologie. Cet important échange d'information, d'idées, d'expérience et de technologie est vital pour l'avenir au Canada d'une culture scientifique et technologique à la fois vigoureuse et innovatrice.

Ainsi, quelques-uns des plus grands esprits des universités suivantes participent cette année à des projets stimulants : Concordia, Manitoba, McMaster, Memorial, Nouveau-Brunswick, Ottawa, École Polytechnique, UQAM, UQTR, Queen's, Saskatchewan, St. Mary's, T.U.N.S., Toronto, Waterloo et Western Ontario.

Si vous désirez participer au développement de projets de recherche coopérative pour le Programme d'interaction avec les universités de 1990, veuillez communiquer avec :
Claudette MacKay-Lassonde, directrice
Éducation et Recherche universitaire
Northern Telecom Canada Limitée
2920 Matheson Boulevard East
Mississauga (Ontario) L4W 4M7
(416) 238-7296
Télécopieur : (416) 238-7825

nt northern telecom

C.A.U.T./ FINLAY TRAVEL LIMITED

TRAVEL SAVERS 1990

☆ 29th Year ☆

FINLAY TRAVEL LIMITED Est. 1951
Member ASTA American Society of Travel Agents
Suite 2360, Exchange Tower, P.O. Box 433
2 First Canadian Place
Toronto, Ontario M5X 1E3
Tel.: (416) 366-9771

1990/What to expect from our airline friends in the way of fares! Looks as though the gremlins are busy again. Rules a real pot pourri — Atlantic fares mainly on the increase; South Pacific some dramatic reductions; North Pacific, Circle Pacific and Around-the-World holding steady. Domestic Canada and Trans-border increases imminent but holding.

It is our view that airlines will compete heavily over certain routes in lightning-like raids on certain markets, so look for seat sale opportunities.

Sweeping changes on the Rules and Booking Conditions — Advance Purchase, length of stay permitted, etc. We are staying on top of all this with new automated reservation equipment — and for the VERY BEST Domestic and International, SHORT DURATION, LONG DURATION and SABBATICAL fares give us a call — you'll be pleasantly surprised!!

☆ SUPER CAUT BARGAIN FARES TO EUROPE

			Fares range from Low Season to High Season
To:	LONDON	(Minimum stay, 7 days)	(Maximum stay; 3 months)
From:	Toronto/Montreal/Ottawa/Halifax/St. John's		$493.00 — $842.00
	Winnipeg		$687.00 — $958.00
	Regina/Saskatoon		$1110.00 — $1341.00
	Calgary/Edmonton		$677.00 — $1016.00
	Vancouver		$716.00 — $1065.00
To:	PARIS	(Minimum stay; 7 days)	(Maximum stay; 3 months)
From:	Montreal		$580.00 — $841.00
	Toronto		$618.00 — $880.00
	Vancouver		$1046.00 — $1252.00
To:	AMSTERDAM	(Minimum stay; 7 days)	(Maximum stay; 3 months)
From:	Toronto/Halifax/Montreal		$580.00 — $841.00
	Winnipeg		$744.00 — $1016.00
	Regina/Calgary/Edmonton		$812.00 — $1094.00
	Vancouver		$861.00 — $1132.00
To:	FRANKFURT	(Minimum stay; 7 days)	(Maximum stay; 3 months)
From:	Toronto/Montreal		$657.00 — $919.00
	Winnipeg		$793.00 — $1094.00
	Regina/Edmonton/Calgary		$841.00 — $1152.00
	Vancouver		$890.00 — $1191.00
To:	ZURICH	(Minimum stay; 7 days)	(Maximum stay; 3 months)
From:	Toronto/Montreal		$706.00 — $968.00
	Winnipeg		$907.00 — $1125.00
	Regina/Calgary/Edmonton		$937.00 — $1154.00
	Vancouver		$941.00 — $1159.00

BOOKING CONDITIONS APPLY

CALL (416) 366-9771 FAX (416) 366-1005 E. & O.E. 01/90

SUMMER 1990 BARGAIN FARES TO LONDON

To:	LONDON	(minimum stay 7 days)	(maximum stay 21 days)
From:	Toronto		$484.00 — $717.00
	Montreal/Ottawa		$483.00 — $677.00

BOOKING CONDITIONS APPLY
• ALL FARES AND CONDITIONS — SUBJECT TO CHANGE
Call (416) 366-9771 Fax (416) 366-1005

OUR NEW LOW SOUTH PACIFIC FARES

To:	SYDNEY	*LOW*	*SHOULDER*	*HIGH*
From:	Vancouver	$1104.00	$1298.00	$1521.00
To:	AUCKLAND			
From:	Vancouver	$969.00	$1163.00	$1386.00

ADD-ONS AVAILABLE FROM OTHER CITIES
• ALL FARES AND CONDITIONS — SUBJECT TO CHANGE
Call (416) 366-9771 , Ask for Jill Fax (416) 366-1005

E. & O.E. 01/90

☆ EUROPEAN SABBATICAL FLIGHT PROGRAMME

☆ OPEN RETURN — VALID UP TO ONE YEAR ☆

		Fares range from Low Season to High Season
To:	LONDON	
From:	Montreal/Ottawa/Halifax/St. John's	$916.00 — $1154.00
	Toronto	$916.00 — $999.00
	Winnipeg	$1084.00 — $1322.00
	Regina/Saskatoon	$1145.00 — $1383.00
	Calgary/Edmonton	$1145.00 — $1199.00
	Vancouver	$1212.00 — $1240.00
To:	PARIS	
From:	Montreal	$783.00 — $996.00
	Toronto	$850.00 — $899.00
	Winnipeg	$952.00 — $1164.00
	Regina/Saskatoon/Edmonton/Calgary	$1013.00 — $1225.00
	Vancouver	$1079.00 — $1291.00
To:	ZURICH	
From:	Toronto	$806.00 — $1030.00
	Winnipeg	$952.00 — $1164.00
	Regina/Saskatoon/Calgary/Edmonton	$966.00 — $1190.00
	Vancouver	$971.00 — $1195.00
To:	FRANKFURT	
From:	Toronto	$867.00 — $1114.00
	Winnipeg	$1032.00 — $1279.00
	Regina/Saskatoon/Calgary/Edmonton	$1092.00 — $1339.00
	Vancouver	$1137.00 — $1404.00
To:	AMSTERDAM	
From:	Halifax	$1071.00 — $1206.00
	Montreal	$1095.00 — $1230.00
	Toronto	$1153.00 — $1288.00
	Calgary	$1445.00 — $1590.00
	Vancouver	$1540.00 — $1680.00

BOOKING CONDITIONS APPLY

ADMINISTRATION FEE applicable as follows - payable by cheque or money order only:
London, Frankfurt, Paris, Zurich — 1 year — $75.00 per person
Children — 1 year — $50.00 per child
Not included in the above quoted fares, $19.00 Canadian Transportation Tax per person.
Children's fares available upon request (ages 2-11 years inclusive).

E. & O.E. 01/90

CATHAY PACIFIC — CAUT FARES TO THE ORIENT

FROM VANCOUVER:			Add-ons from other cities in Canada:	
To: Hong Kong	From	$1253.00	St. John's/Halifax	$400.00
Bangkok	From	$1418.00	Toronto/Winnipeg	$200.00
Singapore	From	$1466.00	Calgary/Edmonton	$180.00
Bali	From	$1611.00	Minimum stay of 7 days. Booking conditions do apply.	

Call Jill (416) 366-9771 Fax (416) 366-1005 E. & O.E. 01/90

Our South Pacific Fares

CHECK OUR NEW LOW FARES

From: Vancouver

To	APEX FARE Low	Shoulder	High	EXCURSION FARE Low	Shoulder	High	SUPER - APEX FARE Low	Shoulder	High
SYDNEY /BRISBANE / MELBOURNE /CAIRNS	$ 1578	$ 1828	$ 2048	$ 1767	$ 2011	$ 2231	$ 1336	$ 1578	$ 1864
ADELAIDE / HOBART	$ 1767	$ 2012	$ 2231	$ 1950	$ 2194	$ 2414	$ 1519	$ 1766	$ 2047
PERTH	$ 1950	$ 2194	$ 2414	$ 2133	$ 2378	$ 2597	$ 1702	$ 1950	$ 2230
AUCKLAND	$ 1428	$ 1674	$ 1894	$ 1614	$ 1858	$ 2078	$ 1181	$ 1430	$ 1710
WELLINGTON	$ 1492	$ 1736	$ 1956	$ 1675	$ 1919	$ 2139	$ 1244	$ 1491	$ 1772
CHRISTCHURCH	$ 1509	$ 1754	$ 1974	$ 1693	$ 1937	$ 2157	$ 1262	$ 1509	$ 1790

SEASONALITY: LOW : May - August SHOULDER: March, April, September - November HIGH: December - February

ADD ON FROM OTHER CITIES IN CANADA:

Victoria	$ 80.00	Regina/Saskatoon	$ 230.00	Toronto/London/ Windsor	$ 350.00
Calgary	$ 130.00	Winnipeg	$ 250.00	St. John's, Nfld.	$ 580.00
Edmonton	$ 150.00	Montreal/Ottawa	$ 370.00	Halifax/Moncton/ Fredericton	$ 420.00
				Charlottetown	$ 450.00

RULES:

Minimum Stay	5 Days	6 Days	6 Days
Maximum Stay	6 Months	1 Year	3 Months
Stopovers Permitted	3 plus point of turnaround	6 plus point of turnaround	Honolulu in each direction
Advance Reservation	14 Days prior	Anytime before departure	14 Days prior
Ticketing Option	14 Days prior	Anytime before departure	14 Days prior
Cancellation Charges	35% Non-Refundable	35% after departure only	50% Non-Refundable

AIR CANADA
air new zealand
QANTAS

Canadian Transportation Tax of $19.00 is not included. Children fare available, please inquire. Certain routing-restrictions apply. Re-routing is allowed on APEX and EXCURSION fares at a charge.

All information is subject to change without notice.
Call Jill (416) 366-9771 Fax (416) 366-1005

E. & O.E. 01/90

FINLAY TRAVEL LIMITED
P.O. BOX 433, 2 First Canadian Place
Suite 2360, Exchange Tower
Toronto, Ontario M5X 1E3
Telephone (416) 366-9771 Telex 06-22512

(416) 366-9771 Fax (416) 366-1005

Nous offrons aussi un service en français si vous le désirez

QUALITY, VALUE AND SERVICE UNSURPASSED.

CAUT INCOME TAX GUIDE 1989

TABLE OF CONTENTS

	Page
PREFACE NOTES	1
IMPACT OF TAX REFORM	1
DISTINCTION BETWEEN EMPLOYMENT AND BUSINESS INCOME	1
EMPLOYMENT INCOME	
Fringe benefits included in income	
Fringe benefits excluded from income	
Deductions from employment income	
Registered Retirement *Savings* Plan Contribution	
Pension Reform	
SCHOLARSHIPS AND GRANTS	3
Scholarships, fellowships, bursaries, and prizes	
Research grants and expenses	
SABBATICAL LEAVES	4
Residency	
Overseas employment exemption	
Research expenses during sabbatical	
Leaves of absence taken abroad	
BUSINESS INCOME	4
Contract for services	
Fiscal year	
Accounting for professional income	
Deductions from business income	
Home office expenses	
Automobile expenses	
Business or professional fee income	
Taxation of artists, writers and musicians	
INCORPORATION	6
Personal Service Corporations	
MISCELLANEOUS	6
Capital gains exemption	
Alternative minimum tax	
Real Estate	
Farms	
Works of Art	
Interest Expense	
CANADIAN INVESTMENT INCOME OF NON-RESIDENTS	7
Canadian departure tax	
Canadian rental income	
Canadian rental income of residents	
Election under subsection 45 (2) 284	
Summary of advantages of non-resident status	
INTERNATIONAL TAX TREATIES	8
Canadian tax credit for foreign taxes	
Canadian Taxation of Sabbatical Salary	
The O.E.C.D. Model Convention	
General provisions	
Special exemption for teaching remuneration	
Residents of treaty countries teaching in Canada	
Canadian residents teaching in treaty countries	
Foreign Taxation	
OBJECTIONS/PENALTIES	9
Notices of Objection and Appeals	
Penalties	
General Anti-Avoidance Rules	
Declaration of taxpayer rights	
FINAL NOTE	9

PREFACE NOTES

1. All references are to the Income Tax Act except as where otherwise noted.

2. Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., '1T-221R' *and Québec Interpretation Bulletins will be also referred to by the Department's issue number, re 1MP.80-1".*

3. Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.

4. Because the Province of Québec levies its own personal income tax the figures in French quotation marks "« »"refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.

5. There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

6. On March 28, 1988 the Minister of Finance released draft legislation to implement a new system of tax assistance for retirement savings. Further one year delays in the implementation of some of the proposals have been announced on August 19, 1988 and April 26, 1989. *Additionol* comments follow under the section on RRSP's below.

7. Italics indicate changes for the 1988 Guide.

TAX REFORM

Income Tax reform legislation received Royal Assent on September 13, 1988. Most of the new rules took effect on January 1, 1988. The general thrust of the reform proposals is to broaden the tax base by eliminating or reducing many tax deductions while at the same time lowering tax rates.

Stage II of tax reform will replace the existing Federal Sales Tax by a new Goods and Services Tax (GST). The proposed date for the introduction of this change is January 1, 1991. On August 8, 1989 a technical paper on the GST was released followed by draft legislation. The Blenkarn Committee prepared and published its report late in 1989. At present, the proposals replace the 13 1/2% Federal Sales Tax on certain manufactured goods with a 7% tax on a very broad range of goods and services. Notable exclusions are rents and groceries. The package also affects income taxes in that refundable tax credits for low income individuals are significantly enhanced and the middle tax bracket on taxable income from 27,803 to $55,605 will be reduced from 26% to 25%. Those following this process will realize that the situation is somewhat fluid.

The following are some of the recent income tax changes which affect our readers:

1.The number of Federal marginal tax rates has dropped from 10 to 3 - 17% on the first *$27,803*; 26% on the next *$27,802*; and 29% on the excess (See Table of Federal Marginal Tax Rates in the 1988 Guide). In addition to these taxes the Provinces *except Québec* levy an additional 46.5 to *61*% of the Federal tax. *The Province of Québec has its own system of marginal rates.*

2. In combination with the lower rates, the government *eliminated* various personal exemptions and deductions and replaced them with tax credits. The credits will equalize the benefit to the taxpayer regardless of their level of income. *Whereas* o deduction lowers your taxable income and is worth more for people. with a higher *marginal* tax rate, *tax* credits are deducted from income tax payable and *are* the same regardless of the taxpayer's mariginal rate.

3. Beginning in 1988, the 20% employment deduction, to a maximum of $500, o*nd the $1,000 investment income deduction have been* eliminated. *They have* not *been* replaced by any other type of deduction or tax credit.

4. There *have been* changes to the allowable deductions for automobile expenses and the use of an office at home for business. Among the *many* changes for business use of automobiles *is*

a $20,000 limit on the cost of an automobile for purposes of claiming capital cost allowances, *since increased to $24,000. Lease and interest expenses are similarly restricted for these more expensive vehicles. These restrictions are detailed later in the guide. Those individuals claiming auto expenses should ensure they have the most recent information bulletins issued by Revenue Canada.*

Deductions for the use of part of your house or apartment for business *have been* tightened. The home office must be used exclusively, on a regular and continuing basis, to earn income. The home must be the principal place of business. The expenses will be deductible only to the extent of income for the year from the business. Exactly how this new system will work has not yet been established, but the material released by the federal government with the Tax Reform proposals includes the following example:

A university professor who has a consulting practice operated exclusively out of a home office devoted to the practice will be able to claim home office expenses. The home office expense deduction can be claimed to the extent of the income from the business.

5. The proportion of a capital gain included in income will increase from 1/2 to 2/3 in 1988 and 3/4 in 1990. The *cumulative* lifetime capital gains exemption *has been capped at $100,000. An additional $400,000 capital gains exemption is available to offset capital gains realized on the disposition of shares of certain small business and farms. There are however many restrictions and professional advice is needed before proceeding with such a transaction.*

6. There were a wide variety of changes to corporate income tax which lowered rates but eliminated many deductions.

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

The Income Tax Act contains no statutory definition of 'income' although Section 3 28 does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguished the various sources of income. The most important distinction for

the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 *(32-33,) (36-46).* Section 8 *(59-79)* describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) *(59)).*

Business income (Section 9 *(80-82))* includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the *distinction* between these two sources of income, as described below, *because of the significant differences in the deductions which are allowable therefrom.* In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

EMPLOYMENT INCOME

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470 R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

Studies dealing with the income tax implications of Wage Loss Replacement Plans (Long Term Disability) in particular and with fringe benefits in general are available from CAUT or OCUFA.

Fringe benefits included in income

Examples of fringe benefits which must be included in income from employment are:

a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;

b) allowances for personal or living expenses received from his employer;

c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment (except in the Quebec Income Tax Act) may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of *operating* costs is a separately calculated benefit, based on the personal kilometres driven and *the actual operating costs incurred by your employer for your auto.*

d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. (Consult the study mentioned above and IT-428 for further details);

e) that part of a premium paid by the university for group life insurance in excess of $25,000;

f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances after 1978. After May 23, 1985, if an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a $25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;

g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their *spouse and* children;

h) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows:

i) $2,000 for each year an individual was employed by the employer or a related party; plus

ii) $1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement.

These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

Pension reforms which are referred to elsewhere in this guide provide that, for retirements after 1987, the amount of retiring allowances which may be transferred to an RRSP will be limited to $2,000 per year of service after 1988. *Those* anticipating retirement shortly *would do well* to verify the legislation as it is enacted.

Fringe benefits excluded from income

Examples of fringe benefits which need not be included in income are as follows:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;

b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee;

c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plans;

d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;

e) free parking provided for employees;

f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;

g) the employer's contributions to a wage loss replacement plan for employees. (See the study referred to above for full details);

h) transportation passes except for airline passes under certain space-confirmed bases.

i) effective for 1988 and subsequent years certain certain consulting services which, generally, are in the areas of health, termination, or retirement).

Deductions from employment income

Section 8 (59-79) specifies the deductions which are permitted from employment income. Subsection 8(2) contains the general limitation that, except as permitted by section 8, no other deductions are allowable. With tax reform, there is the change that deductions for UIC and CPP have been replaced by credits of 17% of amounts paid. These credits are covered by Section 118 of the Tax Act. In Quebec, UIC and CPP (QPP) are still deductible in calculating employment income. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment income include the following:

a) Employment expenses—which have been available to all employees except corporate directors up to 20% (in Quebec, 6%) of employment income with a limit of $500 are eliminated for 1988 and subsequent years. In Quebec, this deduction was not eliminated. It was increased to $750 in 1988 *and subsequent years.*

b) legal expenses—an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) (77).)

c) teacher's exchange fund—a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (I) (d) (79).)

d) travelling expenses—incurred by an employee:

i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;

ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) (63).) Expenses incurred for travelling from home to the place of employment are however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. Commencing in 1988, these expenses are subject to a limit of $250 per month for interest and a maximum capital cost of $20,000. *Effective September 1, 1989 these limits have been increased to $300 and $24,000 respectively.* (Paragraph 8 (1) (j) «64».) (IT-272R) (See "Automobile Expenses" below).

e) dues and other expenses of performing duties.

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) (i) «68a»).

ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (i) (iv) «68b»).

iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ü) and (iii) «78»).

f) contributions to a registered pension plan (RPP)—up to $3,500 ($5,500 in Quebec) each year in respect of current services. (Paragraph 8 (1) (m) «70R, 71»). If the RPP is a defined-benefit plan, all current service mandatory contributions are deductible. Additional voluntary contributions *to money purchase plans* after Oct. 9,1986 are not deductible. However, past service contributions of up to $3,500 are still deductible to defined benefit plans only.

g) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release 1T 178R2, *1 IMP 347-1* and form T1-M).

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

h) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The February 10, 1988 budget provides that the deduction will be increased from $2000 to $4000 for each eligible child under 7 years of age, or who has a severe and prolonged physical or mental impairment. The current maximum of $2000 per child is maintained for children over 6 but under 14 at any time in the year. The annual limit of $8000 is abolished. In Quebec, as of 1986, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to $120 per week are claimable for a child under 7 years of age at the end of the year and $60 per week in any other case. Attendance at hockey and similar schools also qualifies. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250 (1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

An interesting decision was recently

delivered by the Federal Court - Finance Division. The Taxpayer, Ms. E.C. Symes, claimed as business expense the costs of the nanny she employed to care for her children while she ran her law practice. The Crown contended that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses. The Court ruled in favour of the Taxpayer.

i) Self-funded leave of absence

A new regulation 6801 was issued on February 4, 1988 to exempt certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The new regulations basically provide that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must provide that:

(1) no more than 33 1/3 per cent of the employee's salary may be deferred;

(2) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral;

(3) throughout the period of leave the employee is not employed elsewhere; and

(4) the employee must return after the period of leave to his employer.

j) Stock Savings Plan (SSP) (Quebec residents only)

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks or 10% of his earned income. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates must be sent directly to a broker and held by them for safe keeping. Finally, certain stocks are eligible for a deduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction.

Registered Retirement Savings Plan Contribution

k) This subject is referred to separately in the index because of the broadly based interest. Allowable amounts are deductions from *taxable* income. A teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan *(RRSP)*. Such premiums *paid in the year or within the first 60 days of the following year* are deductible up to a limit of the lesser of 20% of earned income and $3,500 minus the amount of registered pension *plan (RPP)* contribution including both current and past service contributions.

Should a teacher contribute at least $3,500 to his RPP (either for current services, past services or both), he/she will not be entitled to any deduction for any amount contributed to an RRSP.

If you do contribute to an RRSP and you cannot deduct the contribution in that or the prior year, because for example you have contributed $3,500 or more to an RPP, you may obtain a refund of the excess contribution from the *issuer* of the plan. You should obtain form T3012 from your local District *Taxation* Office for this purpose. In the year you receive a refund of your excess contribution, the amount received must be included in your income and is subject to tax. However, *by complying with the procedures as outlined on form T3012, you are entitled to* an equal and offsetting deduction provided the refund of the excess is received before the end of the year following *the year* in which the Assessment Notice disallowing the deduction is received.

Where the contribution in a year in respect of an RRSP is in excess of $5,500, *(Revenue Canada uses $7,500 even though the law still refers to $5,500)* the refund of the overcontribution will be fully taxable, *but on offsetting deduction is provided on the same basis as seen in the previous paragraph. In addition, while this amount* is left in the plan, there will be a penalty tax of 1% per month levied on the over contributions until repaid.

As referred to in Item #6 of the Preface Notes, new rules have been proposed to contribution limits to the RRSP's for those who are not entitled to benefits under a *RPP. There have been lengthy delays in implementing these changes.* Then maximum contribution for 1989 *and 1990* is $7,500 with the limitation that contributions cannot exceed 20% of earned income. For those entitled to *RPP* benefits, contributions are limited to $3,500 less *their RPP* contributions.

After *1990* it is proposed that *the absolute dollar* limits will increase *as detailed below under pension reform. The 20% limit will reduce to 18%.* These limits (which reach $15,500 in 1995) will be reduced by a "Pension Adjustment" for those who are members of a *RPP.* The adjustments will be based on the prior year. Employers will be required to report each individual's Pension Adjustment to Revenue Canada which will then be able to report the RRSP limit to the taxpayer.

Beginning in *1991* the *amount by which an individuals annual limit exceeds the amount actually contributed* to an RRSP may be carried forward *to increase an individuals annual limit in the future* for up to seven years. (Please refer to additional comments on pension reform following this section on RRSP's).

It is worth mentioning that as an alternative to contributing to your own RRSP, you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be *noted that no contribution can be made to any spousal RRSP* in the previous two years *for the withdrawal to be included in the spouse's income. (There is also an interim measure, discussed below under Pension Reform allowing an individual to contribute an additional $6,000 per year to the spouse's RRSP).* (Subsections 146 (8.3), (8.5), (8.6) and (8.7) «931.1, 931.3, 931.4, 931.5»). The deductibility of interest on funds borrowed after *November 12, 1981* to contribute to (RPPs) and (RRSPs) is not permitted. Taxpayers who contribute their own savings to these plans will be unaffected.

A taxpayer *is* allowed to transfer funds on a tax-free basis from his/her *RRSP* to a *RRSP* for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Your RRSP must be collapsed before December 31 in the year you become 71 years of age.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

— an annuity for life,

— an annuity for a fixed term to age 90, or

— a registered retirement income fund (RRIF), out of which payment will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse—so that payments out of the fixed term annuity or the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

Individuals are permitted to have more than one RRIF. In addition, it is now permissable to withdraw any amount above the minimum presently prescribed in a year from an RRIF. Payments from a RRIF may now start at any time after purchase rather than in the following calendar year as was the case previously.

An article entitled "Income Tax and Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCUFA. The article deals with a number of income tax issues which are of particular interest to persons who are approaching, or who have reached retirement age.

Pension reform

On October 9, 1986 the Minister of Finance introduced the long-awaited reforms to the tax assistance for pensions. *Implementation has since been delayed to at least 1991.* Given the complex nature of Canada's pension system, the proposed reforms were also rather complex. The major change was to increase the tax-assistance limits for all types of pension plans. Taxpayers would be able to make a higher contribution or have a higher contribution put into the plan by his/her employer with either the employee or the employer receiving the full tax deduction for these contributions.

These new limits will impact particularly on money purchase (or defined contribution pensions as they are sometimes called). For defined benefit pensions, any contributions required to fund the plan would *continue to* be deductible.

The two other major changes in the pension area were to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation will be required. This pension adjustment will be based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The actual calculation will be done by the federal government from information supplied by the employer. The taxpayer will receive a notice towards the end of the calendar year indicating the amount of RRSP room he or she has *(i.e. how much the taxployer can contribute to his/her RRSP).*

To ensure some equality, even individuals in a defined benefit pension which provides the maximum benefit will still have $600 of RRSP room.

The other major change is that taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as is the case under the current system.

In the original October 1986 proposal, all of these changes were to be phased in over the following 5 years. However, the White Paper on Tax Reform recommended that the process be phased in at a slower rate. As indicated in Part 6 of the "Preface Notes", on August 19, 1988 Finance Minister Michael Wilson announced that a number of measures relating to retirement savings would again be postponed for one more year. While draft legislation was released on March 28, 1988, the Minister indicated that he wished to incorporate a number of useful suggestions emanating from consultations after that time into the final legislation. As this would take some time, the delay would mean that employers will not have enough time to complete the necessary changes to their payroll systems to prepare for the reporting of Pension Adjustments (PA's) for 1988. This, according to the Minister, "necessitates a delay in the introduction of the new RRSP limits" *and as indicated previously, a further one year delay was announced on April 26, 1989.*

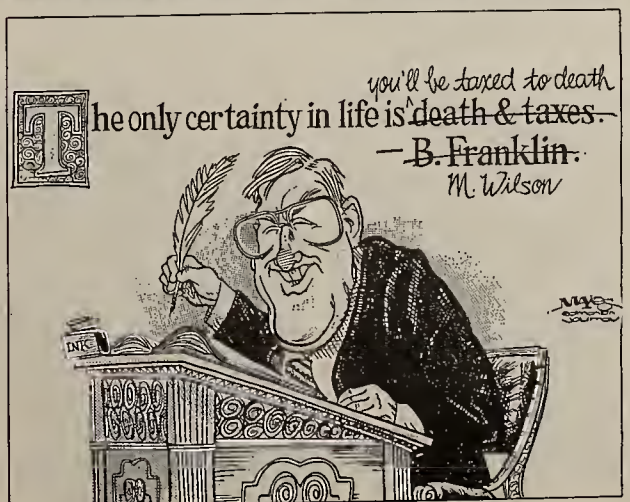
While many of the changes are quite technical in nature, it is worth noting that the reporting by employers of PA's will be first required as part of the T-4 reporting process in February *1991*, based on pension accruals for *1990*. As for the maximum contribution limits, the *proposed* new schedule is as follows:

Year	Money Purchase *Limit*	RRSP *Limit*
1989(a)	3,500	7,500*(b)*
1990*(a)*	3,500	7,500
1991	12,500	11,500*(c)*
1992	13,500	12,500
1993	14,500	13,500
1994	15,500	14,500
1995	15,500*(indexed)*	15,500

(a)The dollar limits for *1989* and *1990* are limited to 20% of earned income; thereafter the limit is 18% of earned income (excluding pension income).

*(b)*This limit is reduced to $3,500 minus employee pension contributions for those entitled to benefits under pension plans or *Deferred Profit Sharing Plan* DPSP's, *where a contribution was made in the year.* The special provision for a transfer of up to $6,000 of pension income to a spousal RRSP will continue for 1989 to 1994.

*(c)*The limit for *1991* and subsequent years is reduced by the amount of any PA for the preceding year. The carryforward of unused RRSP room to a subsequent year will first apply in *1991.*



SCHOLARSHIPS AND GRANTS

Scholarships, fellowships, bursaries, and prizes

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 con-

tains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of $500 must be included in income. Where a grantee receives payments of $500 or more in two successive calendar years, the $500 deduction may be claimed in each year resulting io a total deduction of $1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

Research grants and expenses

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the $500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (1) (o) «312h») and the $500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada, Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university.

A researcher is entitled to claim his/her expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependents is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependents.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of $500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical Leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct $500 (or $1,000 if receipts span two calendar years), from his fellowship, as well as the total amount of his research expenses from his research grant.

SABBATICAL LEAVES

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

Residency

A Conadion resident is subject to Conodion Income Tax on his/her world income, whereas o non-resident is only subject to tax for certain Conodion sourced income. The question of whether or not you ore resident in Conodo for tax purposes is therefore significont.

On February 25, 1983 Revenue Canada, Taxation issued IT-221R2 dealing with residency. The Bulletin is applicable to individuals leaving Canada after May 26, 1980. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependents and personal property and social ties:

Dwelling Place. "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependents. "If a married individual leaves Canada, but his spouse or dependents remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties. "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g.; furniture, clothing, automobile, bank accounts, credit cards, etc) or social ties (e.g. resident club memberships, etc) within Canada after his departure."

Other Residential Ties. Other ties that may be relevant are the retention of:

a) provincial hospitalization and medical insurance coverage;

b) a seasonal residence in Canada;

c) professional or other memberships in Canada (on a resident basis); and

d) family allowance payments.

Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. (Section 122.3). Since 1984, an employee may be granted an income-tax reduction *of up* to 80% of his overseas remuneration. This credit is based on maximum annual remuneration of $80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activites. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

Research expenses during sabbatical

A university teacher who plans to carry on research during sabbatical leave should arrange *his/her* affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

Sabbaticals — Residents of Canada — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether *he/she* actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his world income. If *one* is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, *one* should make certain that *he/she* receives sufficient sabbatical income in the form of research grants to cover research expenses.

Sabbaticals — Non-residents of Canada — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, (IT-75R2, paragraph 35). *Since 1982* non-residents are allowed to claim personal exemptions only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. For 1983 and subsequent years this limitation was broadened to allow exemptions, medical expenses and certain other deductions where there are certain additional types of income as specified *obove (Section 115).* After 1987, all personal exemptions and certain deductions were changed into tax credits. Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

a) the work is performed outside Canada, and

b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada *he/she* must declare and pay tax on his world income. If *one* establishes non-resident status *he/she* is then taxable in Canada only upon income from sources within Canada. *One* may, however, become taxable on part or all of *his/her* world income in his/her new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider *his/her* tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094».

A taxpayer who plans to abandon temporarily his/her Canadian residency should consider his/her rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

BUSINESS INCOME

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business

contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

a) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).

b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.

c) The employment of the services of others by a teacher in carrying out his contractual obligation is evidence of a contract for services.

d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests applied by the courts in some of the recent cases on the subject of self-employment. The four tests are: 1. the control test; 2. the integration test; 3. the economic reality test and 4. the specific result test. Details relating to these tests can be found in the Tax Column of the December, 1980 issue of the CAUT Bulletin. Copies of this information are available from CAUT on request.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «QPP» or UIC on these payments. Administratively, this greatly strengthens the teacher's position when *reporting* the fees as business income on *his/her* tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading *the* District Taxation Office that it is business income. His/her prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Many universities will honour such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in *the* home in order to earn business income, the expenses of the office are deductible from *his/her* business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency *must be poid* when *one's* annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, *he/she* is required to make quarterly installment payments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calcualtion of "Net Income"). (Subsection 156 (1) «1026»).

Fiscal year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, *1989*. The income for the twelve months ending January 31, *1989* will not be reported by the taxpayer until he/she files the *1989* income tax return, in spite of the fact that 11/12ths of the business income was earned in *1988*. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period").

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected. *While the selection of a short initial business year has the desired effect of limiting tax it should be remembered that a return to employment can create, in effect, two years income in one with resulting higher rates and tax payable.*

Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no *undue* delay in presenting it, whichever is earliest. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve *for* doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, 150, 152»).

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense
and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but *commencing in 1988* are generally restricted to 80% of actual cost. They must be prepared to document such expenses *with supporting receipts* if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense *is reasonable in the circumstances and laid out to earn income*

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Home Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, *he/she* may establish one in *the* home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-*eighth* of all costs of maintaining the residence may be deductible. Tax reform dictates that for fiscal periods commencing after 1987, expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these new criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred. Under present inflationary conditions a decline in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances;

b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts *it* to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R2, paragraphs 35, 36 and 37). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R2 paragraph 38). Please refer to the comments which follow under "Capital gains exemption".

Capital cost allowance *(CCA)* on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The *rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and ore* applied to the fair market value at the time they were converted from personal to business *use*, or to cost if acquired directly for business purposes. At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be *the applicable percentage rate* of the residual balance which is described as the "undepreciated capital cost". (See example below *under"Automobile Expenses"*). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires *a* record of the total costs and of the portion reasonably *attributable* to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchase is limited to $250 per month *up to August 31, 1989, and $300 per month thereafter.*

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada has imposed a maximum value of $20,000 including sales tax. Lease payments are restricted to the least of the payment, $600 per month *($650 per month after August 31, 1989)*, and the portion of the

actual payment that $20,000 is to 85% of the list price including sales tax. *This maximum was also increased to $24,000 for acquisitions after August 31, 1989.*

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

New sections 13(2) and 20(16.1) for 1988 require each auto purchased *for an amount exceeding the maximums* to form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. *However, for autos purchased less than the maximum, the old CCA rules continue to apply.*

An example may help to clarify these rules:

Car purchased in 1987 for $15,000	
Capital cost allowance for 1987	
30% of $15,000 X 1/2	2,250
Undepreciated capital cost	
December 31, 1987	12,750
Capital cost allowance for 1988	
30% of $12,750	3,825
Undepreciated capital cost	
December 31, 1988	8,925

If we assume the vehicle was sold or traded in 1989 for $6000 the loss of $2925 *may be* deductible *as a terminal loss, because the original cost was less than the maximum.* Again, assume that in 1989 the replacement vehicle cost $25,000 including tax. The deduction for 1989 is 1/2 (half year rule for new assets) x 30% x $20,000 *($24,000 if acquired after August 31, 1989)* or $3,000.

A statement of automobile expenses for 1989 might comprise the following:

Operating expenses	
Gasoline	$2,000
Car wash	200
Parking	360
Repairs	700
Licence	60
Insurance	400
Finance charges	1,560
	$5,280
Capital cost allowance *(excluding any potential terminal loss*	$3,000
Total	$8,280
Kilometres travelled	
Old car — odometer reading when sold	64,000
odometer reading January 1, 1989	53,000
Kilometres — old car	11,000
New car — odometer reading December 31, 1989	9,700
Total kilometres — both cars	20,700
Cost per kilometre — 40 cents (8,280 ÷ 20,700)	
Total business use of automobile for the year	3,000 km
Automobile expense claim 3,000 x 40	$1,200

Before the *Federal* tax reform, Quebec had its own rules for automobile expenses. *For 1988 and 1989,* Quebec has decided to follow the tax reform on automobile expenses.

Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" *above*).

The following statement is a typical example:

Income Statement for the Year Ending December 31

Income — professional fees earned	$14,000
Expenses	
Office (see statement re qualification)	1,435
Stationery and supplies	250
Books and periodicals	200
Professional society fees	460
Automobile (see above)	1,200
Capital cost allowance — furnishings	480
Total	$4,025
Net professional income	$9,975

Statement of office expenses	
Realty taxes $2,000	
Interest on mortgage 7,600	
Insurance	200
Heat	800
Telephone	250
Water	175
Light	455
Total	$11,480
One-eighth	$ 1,435

(Assuming that the office occupies one room of average size in an eight-room house).

Statement of capital cost allowance — furnishings and equipment	
Class 8 — 20%	
Undepreciated capital cost January 1, 1989	$2,000
Purchase — electric typewriter	850
	$2,850
Less proceeds of disposal of old typewriter	50
December 31, 1989	$2,800
Capital cost allowance for 1989	
20% of 2,000	$ 400
	$80
20% of $\frac{(850 \div 50)}{2}$	$ 480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

Taxation of artists, writers and musicians

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

On March *6, 1989,* Revenue Canada issued Bulletin IT-504*R*. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes.

Artists, writers and musicians should also refer to IT-311 *(IMP 80-5)* which covers the allowable expenses of musicians and self-employed performers and IT-312 *(IMP 80-3R)* which contains guidelines on whether such individuals are employees or are self-employed. Musicians *using their own instruments in employment* will want to refer to a new section, 8 (l)(p), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas.

INCORPORATION

Significant tax advantages may be obtained by incorporating a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 22%, compared to personal tax rates ranging from 24% to 51%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, *include* the possibility of splitting income among family members, and the potential eligibility of the shares for the $500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation.

(See comments below on Capital Gains Exemption). The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

Personal Service Corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not *achieve* any undue advantage through the corporation, the only deductions allowed to the corporations are *for* the wages, salaries and other employment benefits paid to these incorporated individuals. *No other expenses are deductible.* Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. *Thus* there is little, if any, advantage to such arrangements at the present time.

MISCELLANEOUS

Capital gains exemption

A cumulative life time exemption is now available to offset capital gains. This exemption started at $20,000 in 1985, increased to $50,000 in 1986, and is $100,000 for 1987 and subsequent years. Tax reform has capped the exemption, which was to have risen to $500,000 by 1990, at this level. The exception to this is the case of the family business or family farm where the $500,000 exemption *may* be available. It should be noted that these figures offset gross capital gains and not the net amount after deducting the tax exempt portion. Tax reform has increased the amount of gross capital gains which must be added to income from the 1987 level of 50% to 66 2/3% for 1988 and 1989 and 75% *thereafter.*

Starting in 1988 the capital gains exemption cannot be claimed except to the extent that net capital gains (gross capital gains less capital losses) exceed the taxpayer's cumulative net investment loss (CNIL). *Starting on January 1, 1988,* CNIL is defined as the *excess of* a taxpayer's investment losses over investment income. This has the effect of denying the exemption until such time as the taxable capital gains exceed CNIL.

Alternative minimum tax

Alternative minimum tax measures were introduced effective in 1986. This measure represents an attempt to ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a $40,000 income exemption, this new tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSP's after 1985.

Real estate

Tax reduction has sounded the death knell for MURBS. The capital cost allowance deduction on any certified MURB acquired after June 17, 1987 is subject to the ordinary rental loss restriction in that, in aggregate, a rental loss may not be created or increased by CCA. While the program had terminated at the end of 1981, some MURBS could be acquired from an earlier purchaser. Existing owners at June 17, 1987 may claim CCA to create or increase a rental loss which could be applied against income from other sources until 1993. New owners may not.

Farms

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has, however, decided to consult further with farm groups before implementing changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may permit the vendor to claim the $500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

Works of Art

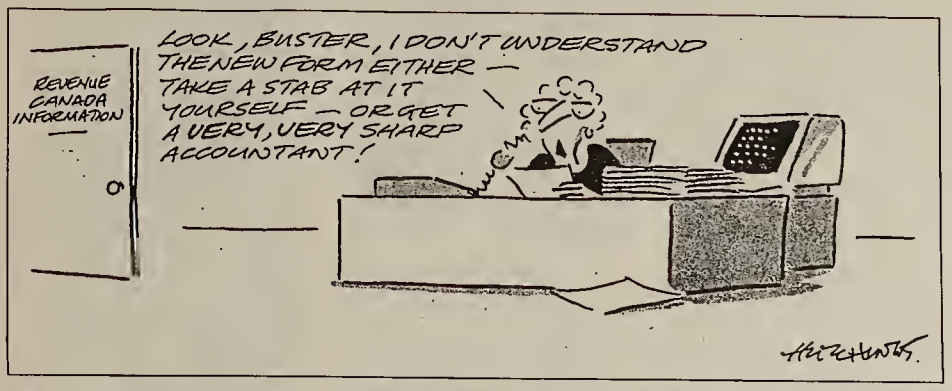
Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

Interest Expense

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation *(subject to the capital gains exemption)* as opposed to any return in the form of taxable income *such as dividends or rent.*

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes


REVENUE CANADA INFORMATION
LOOK, BUSTER, I DON'T UNDERSTAND THE NEW FORM EITHER — TAKE A STAB AT IT YOURSELF — OR GET A VERY, VERY SHARP ACCOUNTANT!

his income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years *may* affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on, or losses as a result of, these loans will not be included in the calculation of "cumulative net investment losses" where the individual is actively engaged in the business *such losses will be business rather than investment losses.*

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

With a few minor exceptions, dividends, interest, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various, rates of tax and the remittance procedures involved and will perform this service for their customers.

Canadian departure tax

Persons *who cease to be residents of Canada* should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) «242-247»). Exemptions and elective provisions exist and should be investigated.

Canadian rental income
Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1(a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

1(b) The non-resident may *then* elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependents. He/she may exercise this option at anytime within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the *amount* already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the *building* since *it* will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at $10,000 on September 1, *1988* under a lease running from September 1, *1988* to August 31, *1989*. He would be entitled to claim capital allowance of $1,000 (1/2 of 20% of $10,000) from rental income received during the period of September 1, *1988* to December 31, *1988*. The 1/2 rule applies because the furnishings were converted from personal use to rental property after November 12, 1981. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1989 turns out to be greater than $9,000 ($10,000 minus capital cost allowance of $1,000), then any excess of market value over $9,000 will be recuperated in 1989. If the fair market value should exceed $10,000 the excess is a capital gain, which *is* taxable at 2/3 of the ordinary tax rates in 1988 *and 1989*. In 1990, *3/4 of the* capital gain will be taxable. The teacher will be entitled to no capital cost allowance for 1989 in any event since property was not in use as a business asset on December 31, 1989.

The above example assumes that the teacher had a cash profit *(income before CCA)* of at least $1,000 during the period from September 1, 1988 to December 31, 1988. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (see subsequent discussion on "Election under subsection 45 (2) (284)" for further detail).

2. As an alternative to the procedure described above, the non-resident may elect to file *with* Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return *(under section 216 as described under 1(b) above)* within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% *depending on the treaty Canada has with the country in which the Canadian non-resident resides)* of the net amounts of rental income *(rent less expenses but before deducting CCA)* which *is* available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See Schedule number 7 of the 1989 Individual Income Tax Return).

Election under subsection 45 (2) «284»)

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land aod building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expenses except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his employer wishing him/her to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

(c) Net rental income will probably be taxed at lower rates to non-residents than to residents.

(d) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.

(e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains oo his/her investments, which, if judiciously selected, may result in less capital gains tax

than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of *January 17, 1989*.

Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon,* Cyprus, Denmark, Dominican Republic, Egypt, Finland, France, Guyana, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Liberia,* *Luxembourg*,* Malaysia, Malta, Morocco, Netherlands, New Zealand, Norway, Pakistan, Papua New Guinea,* People's Republic of China, Phillipines, Poland,* Romania, Singapore, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, U.S.S.R., *West Germony* and Zambia.*

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of *Jonuary 17, 1989*.

The Agreement with South Africa was *obrogoted* September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years. *Treaties ore currently being negotiated with Bulgario, Hungary, Tonzania and Zimbobwe, commencing in Moy 1989.*

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. *This point is covered ot Article 23 of the OECD Model Convention referred to below.*

Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on foreign-source income but at the higher of Canadian and foreign tax rates.

Canadian Taxation of Sabbatical Salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. *The 12 poge Model Convention contains 30 orticles broken down into 7 chopters which cover scope, definitions, toxotion of income (orticles l4, l5, l9 ond 20 which are summorized below ore included in this chopter), toxotion of copitol, methods of eliminotion of double toxotion, speciol, and finol provision.*

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes witbin that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term "fixed base" is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should norbe in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

This rule covers those who periodicolly, ond for their own benefit, lecture or teach for woges or honororio outside Conodo. Administrotors moy deduct withholding toxes from such poyments. They moy be unowore that this treoty with Conodo does not require Conodians to poy tox. In this situotion, the Conodion toxpoyer is required to file a US tox return to recover the tox poid. Unfortunotely, this is not a simple motter. The foreign tox outhorities generolly require the correct forms to be used ond to be completed occurotely. This usuolly involves professionol odvice. Because the tax is not poyoble, Revenue Conodo is not required to allow o Foreign Tax Credit ogoinst the income, even though they do require thot the income be reported ond Conodion tox poid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and

b) the remuneration is payed by an employer who is not a resident of State 'B', and

c) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign county, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada or pursuant to paragraphs 115 (2) (b) and (b.1) «1093 (b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from *the following* countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. *These comments apply to ogreements with Denmork, Finlond, Irelond, Norwoy, Trinidod ond Tobogo ond Jopon. Persons who teoch in those countries or ore in Conodo as teochers from those countries will wont to corefully consider the 1989 revision to Interpretotion Bulletin IT 68R2, as well as the opplicoble treoty.*

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his/*her* position with regard to income taxes in *the* homeland as well as *the* Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

Foreign Taxation

This section deals with specific and unique articles in conventions with some of Canada's major trading partners. In this issue of the guide we have removed the sub-sections dealing with the conventions with France, India and the United Kingdom. Readers requiring this information may refer to the 1988 guide. We have, this year, included for the first time sub-sections in respect of Italy and Japan.

1. The United States

A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

A Canadian professor or teacher who spends a period of up to two years teaching at an educational institution in U.S. will still be exempted from U.S. tax in 1985. For 1986, however, this two year exemption is deleted. Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income

for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers are:

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services - will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

a) the remuneration is not more than $10,000 (U.S.) or

b) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employee resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — see Article 20 of the OECD Model Convention.

2. Italy

The treaty with Italy dates from November 17, 1977. A Protocol amending it was signed on March 20, 1989. The Protocol in effect from January 1, 1988, provides relief to those who are in receipt of social security or war veteran's pensions. The text of the convention is patterned after the OECD model. Article XIV - Independent Professional Services, Article XV - Dependent Personal Services, Article XIX - Government Service, and Article XX - Students. The text of these articles is nearly identical to Article 14, 15, 19 and 20 of the OECD Model (see above).

3. Japan

The treaty with Japan came into force on November 14, 1987. Its provisions have effect in Canada from January 1, 1988. The text is, again, closely following the OECD Model.

Article 4 — defines residency as domicile, residence, place of head or main office, place of management, or any other criterion of a similar nature. As in the OECD convention, conflicts are settled by mutual agreement.

As in the case of the Italian treaty referred to above, the articles in respect of Independent and Dependent Professional Services, Government Services, and that respecting students closely follow the OECD model.

4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provision of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981. It was ratified on September 23, 1983. The following provisions will affect taxation of teachers visiting between Canada and Germany.

PROFESSIONAL MOBILITY UNDER U.S. FREE TRADE AGREEMENT

The Canada/United States Free Trade Agreement (FTA) became effective on January 1, 1989. One of the objects of the agreement is to facilitate the movement of business people including professionals, in order to improve the environment for investment, trade, and services. While free trade does not change the taxation of visitors to the US we believe that readers will be interested in a synopsis of available visas to the business or professional visitor. Under the FTA, business travel to the USA is broken down into the following categories to which different visas apply :

(1) *Business Visitor - B1 visa*

No receipt of salary or payment (not a work visa). There is no requirement to apply at a consulate, one merely submits a letter to the immigration officer at the point of entry with proof of citizenship, Canadian source of income a description of your purpose, and evidence that you will be engaged in a permitted activity (which includes university or college teaching).

(2) *Temporary entry as a professional - TC and H-1 visas*

The TC visa generally requires a bachelor's degree or equivalent although for librarians a masters degree is required. Equivalency requires up to five years experience. Receipt of renumeration is permitted. The TC visa is for an initial period of one year and is renewable while the H-1 visa is for an initial term of up to three years and can be renewed for an absolute maximum of six years. The TC visa requires a letter of offer from the prospective employer. The visa can be obtained in one day at a point of entry. The H-1 visa takes somewhat longer to obtain. Both cost $50.00

NOTE: Readers are advised to check at the point of entry well before departure to verify requirements. These notes are for guidance and general information only. There are two further visas for non-immigrant workers - the H-2 and H-3 visa. The H-2 is a temporary workers visa to enable the fulfillment of a specific contract. The H-3 visa covers trainees. The FTA also provides for visas for traders and investors for Canadian citizens. These E visas are new and may even be obtained by companies owned by a single investor.

Article 14 — *Independent Personal Services*: Income from professional services which includes independent scientific, literary, artistic, educational or teaching activities will only be taxed in Germany if the individual has a fixed base (eg., office) regularly available to him in Germany for the performance of his duties.

Article 15 — Remuneration for dependent personal services: employment income earned by a Canadian may be taxed in Germany if the activities are performed in Germany. It will not be taxed in Germany, however, if the Canadian resident is not in Germany for more than 183 days in the fiscal year and he is paid by a Canadian resident who bears the cost.

Article 19 — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada, one of the provinces, *a local authority or an instrumentality thereof. This exemption applies to non-business activity. "Instrumentality" is not mentioned in the OECD Model and is defined as "any agent or entity created or organized by the Government . . . in order to carry out functions of a governmental nature." This Article exempts from German tax any Canadian resident who performs services in Germany for Canada or a Province of Canada unless the taxpayer is resident in Germany and is not a Canadian national. The reverse applies to Germans working in Canada.*

Article 20 — Students: a full time student in Germany from Canada is exempt from German tax on payments to him from persons in Canada for his maintenance or education.

Article 23 — Relief from double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion).

may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada has originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

Penalties

Penalties imposed for late filing, tax evasion and similar offences are now greater under new rules imposed by tax reform. *Higher* penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

General Anti-Avoidance Rules

Tax reform has provided rules intended to restrict abusive avoidance transactions but are not intended to affect "legitimate commercial and family transactions". Most taxpayers will not be affected unless they engage in *abusive* tax planning.

Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

— Fair treatment in all dealings with Na-

FEDERAL INCOME TAX RATES
1989

Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0	-	17%
$ 27,803	$4,726	26%
$ 55,605	$ 11,955	29%

Note: For 1989 there is a 4% surtax of federal tax payable after deducting personal and dividend credits, plus a second surtax of 1.5% on basic federal tax in excess of $ 15,000.

COMPARATIVE PROVINCIAL RATES
(% of Basic Federal Tax)
1989

Newfoundland	61.0	Saskatchewan	50.0
P.E.I.	57.0*	Alberta	46.5*
Nova Scotia	56.5	British Columbia	51.5
New Brunswick	60.0	N.W.T.	43.0
Quebec (see below)		Yukon	45.0
Ontario	52.0*	Non-Residents	49.5**
Manitoba	52.0*		

* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.
**Extra Federal tax is to be increased to 52% in 1990.

QUEBEC INCOME TAX RATES
1989

$ Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0	-	16%
$ 7,000	$ 1,120	19%
$ 14,000	$ 2,450	21%
$ 23,000	$ 4,340	23%
$ 50,000	$ 10,550	24%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax.

Notices of Objection and Appeals

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment. The notice should be made in duplicate on *the* prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

OBJECTIONS/PENALTIES

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she tional Revenue Taxation means important rights to:

—information
—impartiality
—courtesy and consideration
—presumption of honesty

— Fair treatment under the consitution and laws of Canada includes important rights to:

—privacy and confidentiality
—independent review
—an impartial hearing before payment

— You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.

FINAL NOTE

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office. Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to Robertson & Hill *(613-731-2426)*. Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows:

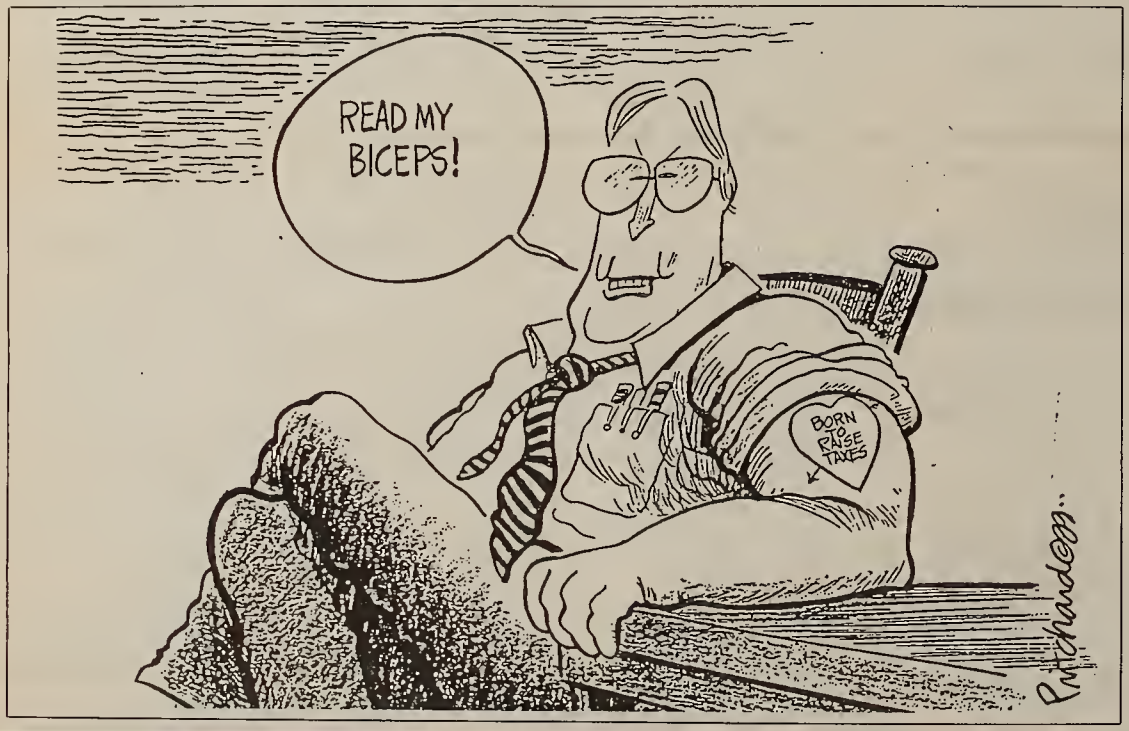
Partners — $125 per hour
Managers — $60 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the Ecole des Hautes Etudes Commerciales (Montreal). The French translation of the revised English version was done by Laurent Lupien.

PERSONAL TAX CREDITS
REDUCTION OF TAXES PAYABLE
(FEDERAL AND PROVINCIAL, 1989)

	QUEBEC*	OTHER *PROVINCES***
BASIC PERSONAL	$ 1958	$ 1516-1701
MARRIED	1808	1263-1417
DEPENDANT - FIRST 2 UNDER 19 =	505-FIRST	
	438-SECOND	98- 111
- ALL OTHERS	495	196- 219
- OVER 19 OR INFIRM	1277-MAX.	372- 417
AGE EXEMPTION	927	817- 917
MENTAL/PHYSICAL IMPAIRMENT-SELF	927	817- 917
EDUCATION	682	121- 135
CPP/QPP/UIC/& TUITION	***	25-28%
PENSION INCOME	349	250- 281
CHARITABLE DONATIONS - FIRST $250	***	25-28%
- EXCESS		43-48%
MEDICAL EXPENSES - OVER 30% OF NET INCOME	35%	25-28%

* Range is dependant upon provincial tax rates
** All credits for dependants are reduced by 20% of net income
***For Québec these are deductions from income



consultations fiscales d'ordre *particulier*, soit les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire, celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPU), *soit en plus* celles qui se rattachent à des questions étrangères au contexte universitaire, on peut *cependant* s'adresser au bureau de Robertson & Hill *613-731-2426*. On est prié de s'identifier au bureau de *Robertson & Hill* comme faisant partie de l'ACPU. Le tarif obtenu par l'ACPU au bénéfice de ses membres est le *suivant:*

Associé fiscal — $125 l'heure
Gérants fiscaux — $60 l'heure

La première version de ce guide établ une révision du Guide établ antenurement par M. Charles Hebdon. Les révisions *ultérieures* ont été faites par Robertson & Hill.

Les renvois à la *Loi* de l'impôt du Québec ont été ajoutés ou corrigés par le professeur James Drew des Hautes Etudes Commerciales (Montreal). *Com-*

plè tenu du contexte légal, ce dernier s'assure aussi que la traduction française reflète l'esprit et la lettre de la Loi de l'impôt sur le revenu.

La traduction française de la version révisée anglaise est l'oeuvre de Laurent Lupien.

d'enseignement américaine sera encore exempté de l'impôt américain en 1985. Dans le cas de 1986, cependant, cette exemption de deux ans est supprimée. Les honoraires de services personnels (revenu ne provenant pas d'un emploi) assurés aux Etats-Unis ne sont pas imposables aux Etats-Unis, sauf *lorsque* le professeur a une "base fixe" qui lui est *ordinairement* disponible aux Etats-Unis et à laquelle le revenu est attribuable.

Le professeur qui veut aller en congé sabbatique aux Etats-Unis pourra probablement se classer comme étudiant (visa "F") ou comme visiteur relevant d'un programme d'échange éducatif ou culturel (visa "J").

Le professeur qui est dans une de ces catégories peut exclure de son revenu imposable aux Etats-Unis le salaire sabbatique que lui verse son université canadienne. Autrement, la rémunération des services accomplis aux Etats-Unis sera normalement assujettie à l'impôt américain *bien que* l'employeur se trouve à l'étranger.

Si le candidat à un grade dans une université des Etats-Unis reçoit une bourse, le montant de celle-ci peut être exclu du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail obligatoire est imposable à moins que tous les candidats au grade en question soient obligés de rendre des services *semblables*. *Lorsque* le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux Etats-Unis est imposable dans la mesure où elle dépasse 300 $ par mois, l'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de 300 $ n'est accordée que *lorsque* la subvention provient d'un gouvernement étranger, d'un organisme à but non lucratif exempt de l'impôt sur le revenu des Etats-Unis, du gouvernement ou d'une institution gouvernementale des Etats-Unis, du gouvernement d'un Etat, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le" *Mutual Educational and Cultural Exhonge Act"* de 1961. La déduction se limite à un total de 36 mois, non obligatoirement consécutifs, après lesquels *la somme totale* de la bourse devient imposable aux Etats-Unis.

Règles dérogatoires

Les dispositions ci-dessus de la législation américaine sont assujetties aux règles dérogatoires de la convention fiscale canado-américaine.

Dispositions du nouveau traité, *conclu* en 1984, intéressant les professeurs:

Article IV — résidence: suit de près l'Article 4 de la convention modèle de l'O.C.D.E. Dans les cas de la double résidence, il faut se reporter aux dispositions du traité.

Article XIV — services personnels *autonomes*: ne sont imposés que dans le pays de résidence, sauf *lorsqu'ils* sont attribués à une base fixe *ordinairement* disponible dans l'autre pays.

Article XV — services personnels à titre de salarié: ne sont imposés que dans le pays de résidence, sauf *lorsqu'ils* sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas du résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux Etats-Unis *lorsque:*

a) la rémunération ne dépasse pas 10 000$ (U.S.), ou

b) il ne séjourne pas aux Etats-Unis durant plus de 183 jours au cours de l'année et la rémunération n'est pas payée par un employeur résident des Etats-Unis ou par l'entreprise, d'un employeur étranger, existant aux Etats-Unis.

Article XIX — service gouvernemental: le citoyen canadien ne paie pas l'impôt américain sur la rémunération de services de nature gouvernementale *lorsque* celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vaut pas *lorsque* le gouvernement exerce *réellement* une activité commerciale aux Etats-Unis.

Article XX — étudiants: voir l'Article 20 de la convention modèle de l'O.C.D.E.

REMARQUE: Diverses dispositions du traité entrent en vigueur à des dates différentes. Voyez quelle disposition vous concerne.

2. Italie

Lo convention ovec l'Italie date du 17 novembre 1977. Un protocole la modifiont a été signé le 20 mors 1989. Le protocole en vigueur depuis le ler janvier 1988 apporte un ollègement à ceux qui reçoivent l'assurance sociale ou des pensions d'anciens coubattants. Le texte de la convention est imité du modèle de l'OCDE. Article XIV - services professionnels autonomes, Article XV services personnels assujettis, Article XIX - services gouvernementaux, et Article XX - etudiants. Le texte de ces orticles est presque identique au texte des Articles 14, 15, 19 et 20 du modèle OCDE voir ci-avant.

3. Japon

Le traité avec le Japon est entré en vigueur le 14 novembre 1987. Ces dispositions sont en vigueur au Canada depuis le 1er janvier 1988. Derechef, le texte imite de près le modèle de l'OCDE.

Article 4 - définit la résidence en tont que domicile, la résidence en tant que lieu du bureau principal ou siège social, l'emplacement de la gestion, ou tout outre critère de nature semblable. Tout comme dans la convention de l'OCDE les litiges se règlent à la suite d'ententes réciproques.

Ainsi qu'il en est pour le traité avec l'Italie, inentionné auparavant, les articles à l'égard des services professionnels outonomes et assujettis, les services gouvernementaux et ceux à l'endroit des étudiants imitent de près le modèle de l'OCDE.

4. Allemagne de l'Ouest

Le Canadien présent en Allemagne durant plus de 183 jours au cours d'une année d'imposition peut être considéré comme un résident d'Allemagne et payer l'impôt sur son revenu mondial, sous réserve des dispositions du traité fiscal canado-allemand.

Un traité révisé a été signé le 17 juillet 1981. Il a été *entériné* le 23 septembre 1983. Les dispositions suivantes régleront l'imposition des professeurs canadiens en séjour en Allemagne et vice versa.

Article 14 — *Services personnels autonomes*: Les revenus provenant de source *professionnelle*, comprenent les activités *autonomes*, scientifiques, littéraires, artistiques, *d'éducation* ou d'enseignement, seront taxés en Allemagne, en autant que *le particulier* puisse avoir accès à un lieu de travail fixe (exemple un bureau) *ordinairement* disponible pour lui en Allemagne pour l'accomplissement de ses activités.

Article 15 — rémunération de services personnels *assujettis*: *Le revenu provenant* d'un emploi *gagné* par un Canadien peuvent être imposés en Allemagne *lorsque* les activités en cause s'exercent en Allemagne. Ils ne le seront pas *lorsque* le résident canadien n'est pas en Allemagne durant plus de 183 jours au cours de l'année fiscale et *lorsqu'il* est payé par un résident canadien qui en défraie le coût.

Article 19 — service gouvernemental: les citoyens canadiens sont exemptés de l'impôt allemand sur le salaire payé à l'égard de services assurés au Canada ou à l'une des provinces, *une administration locale ou une "Mandataire" de celle-ci. "Mandataire" n'est pas mentionné dans le modèle OCDE et se définit comme "tout agent ou entité constitué" ou organisé par le gouvernement. . .afin d'exécuter des fonctions de nature gouvernementale. Cet Article exempte de l'impôt allemand tout résident canadien qui accomplit des services en Allemagne pour le Canada ou une province du Canada, moins que le contribuable soit un résident en Allemagne et non une personne de nationalité canadienne. L'inverse s'applique aux allemands qui travaillent au Canada.*

Article 20 — étudiants: un étudiant à plein temps canadien en Allemagne est exempté de l'impôt allemand sur les sommes qu'il reçoit de personnes du Canada pour son entretien ou ses études.

Article 23 — exemption de la double imposition: le Canada permet de déduire l'impôt allemand sur le revenu de source allemande de l'impôt canadien sur ce revenu, mais la proportion de la déduction ne peut dépasser celle du revenu allemand par rapport à tout le revenu. L'Allemagne n'impose pas l'ensemble du revenu de source canadienne imposé au Canada. Ainsi, le salaire sabbatique, les bourses d'études et de recherche et les subventions de recherche de source canadienne qui continuent généralement d'être imposés par le Canada durant le séjour en Allemagne ne sont pas imposés dans ce pays. L'intérêt, les dividendes, les loyers et les autres revenus de source canadienne peuvent être imposés en Allemagne, mais on accorde un crédit d'impôt allemand à l'égard des impôts canadiens payés.

Le nouveau traité suit le modèle de l'O.C.D.E. presque mot à mot quant aux points intéressant les professeurs. (Voir commentaires précédents).

OPPOSITIONS ET SANCTIONS

Avis d'opposition et appels

Le contribuable qui reçoit une cotisation qu'il n'accepte pas peut donner avis d'opposition dans les 90 jours de la date d'envoi de la cotisation. L'avis doit être établi en double exemplaire sur *le formulaire* réglementaire qui peut s'obtenir de n'importe quel bureau de district de l'Impôt par demande téléphonique. L'avis doit porter un exposé des faits pertinents et des motifs d'opposition et le contribuable doit le signer.

La Division des appels de Revenu Canada (Impôt) examinera la cotisation, communiquera avec le contribuable et annulera, modifiera ou maintiendra la cotisation et avisera le contribuable par lettre recommandée de sa décision. *Lorsque* ce dernier n'est pas satisfait de la décision, il peut, dans les 90 jours de la date d'envoi de l'avis, en appeler à la Cour canadienne de l'impôt. Dans l'un ou l'autre cas, la cour examinera la cotisation et entendra le contribuable ou son représentant; ensuite, elle rejettera l'appel ou y fera droit et modifiera ou annulera la cotisation. Le contribuable peut être représenté par lui-même ou par un *représentant*. A noter qu'il y a prescription trois ans après l'émission de l'avis de cotisation par Revenu Canada. La limite ne s'applique pas, évidemment, aux déclarations frauduleuses.

Pénalités

Les pénalités imposées pour les déclarations en retard, l'évasion fiscale et des offenses semblables sont maintenant plus élevées en vertu des nouvelles règles imposées par la réforme fiscale. En général, les *pénalités plus élevées* ne sont pas imposées pour les premières offenses mais elles s'appliqueront en entier aux récidivistes. En voici un exemple, la non production d'une déclaration pour la seconde fois sur une période de trois ans entraînera une double pénalité de 10% de l'impôt non payé plus 2 % (au lieu de 1% la première fois) par mois. La pénalité (au lieu de 5% la première fois) maxima augmente donc de 17% à 40%.

Règles générales d'anti-évitement

La réforme fiscale a apporté des règles visant à restreindre les opérations abusives d'évitement qui ne servent pas affecter "des opérations commerciales et familiales légitimes". La plupart des contribuables ne seront pas affectés à moins qu'ils ne s'engagent en planification *abusive* de l'impôt.

Déclaration des droits du contribuable

Revenu Canada a publié une Déclaration des droits du contribuable qui se résume ainsi:

—Un traitement juste dans tous vos rapports avec le Revenu national, Impôt, comporte des droits importants:

Renseignement
Impartialité
Courtoisie et prévenance
Présomption d'honnêteté

—Un traitement juste en vertu de la Constitution et des lois du Canada comporte des droits importants:

Protection et *aspect confidentiel* des renseignements
Examen *autonome*
Audience impartiale avant de payer

—Vous avez droit à tous les avantages que vous accorde la *Loi*, c'est-à-dire que vous avez le droit d'organiser vos affaires de façon à payer le minimum d'impôt *exigé* selon la Loi. Vous êtes également en droit de vous attendre à ce que votre gouvernement administre les lois fiscales uniformément et les applique fermement aux personnes qui évitent le paiement de leur part d'impôt établie selon la *Loi*.

DERNIER MOT

L'ACPU accueillera les demandes des associations locales et provinciales ainsi de leurs membres touchant le financement de l'étude de nouveaux problèmes *ayant trait à l'impôt sur le revenu qui exigent* des éclaircissements *quant* à la pratique courante du ministère du revenu national et qui intéressent les employés des universités. Il faudrait adresser l'énoncé de ces problèmes et *les* questions à: Robertson & Hill, 328, rue Frank, Ottawa (Ontario), K2P 0X8 et en adresser aussi *une* copie à M. Robert Moore au bureau de l'ACPU. Robertson & Hill conseillera à *intervalles réguliers* l'ACPU au sujet de ces problèmes et une décision *liée* au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Les commentaires et la décision touchant le financement de l'affaire seront ensuite envoyés aux associations locales et provinciales.

Bien que l'ACPU ne puisse payer *soit* les

CRÉDITS PERSONNELS D'IMPÔT
DIMINUTION DE L'IMPÔT A PAYER
(1989: FÉDÉRAL ET PROVINCIAL)

	QUÉBEC *GÉNÉRAL***	AUTRES *PROVINCES**
Personnel de base	1958 $	1516-1701
Marié	1808	1263-1417
Personne à charge - 2 premiers moins de *18* ans à un *moment de l'année*	505 premier 438 deuxiéme	98-111
- Tous les autres plus de *18* ans *et handicapé*	495 1277 max.	196-219 372-417
Exemption d'âge	927	817-917
Infirmité physique, mentale: soi-même	927	817-917
Education	682	121-135
Revenu de pensions	349	250-281
RPC-RPQ, A-C. frais scolaire	***	25-28%
Dons de charité- Premiers 250 $	***	25-28%
Excédent	43-48%	
Frais médicaux - au dessus de 30% du revenu net	35%	25-28%

L'ÉCHELLE EST

* *Assujettie* aux taux *d'impôts* principaux
** Tous les crédits pour les personnes *à* charge sont diminués de 20% du revenu net
***Pour la plupart, ce sont des déductions du revenu

professionnels" comprennent des activités telles que les activités scientifiques, littéraires, artistiques, éducatives ou professorales *autonomes de* même que les activités *autonomes* des médecins et *autres* "praticiens et techniciens".

Cette règle s'opplique ò ceux qui de foçon périodique et pour leur propre bénéfice, donnent des cours, ou enseignent pour des soloires ou honoroires ò l'extérieur du Conodo. Cependont, on o porté ò notre ottention le foit qu'il n'est pos rore que des "Administrotions trop zélés" puissent déduire des retenues d'impôt ò même ces versements. Elles ne sont peut-être pos conscientes que le troité ovec le Conodo n'exige pos que les conodiens ocquittent limpôt. Dons ce cas, on exige que le contribuoble conodien fosse une déclorotion d'impôt des Etots-Unis pour récupérer l'impôt poyé. Molheureusement, lo question n'est pos oussi simple, les pouvoirs fiscoux étrongers, en générol, exigent que les formuloires oppropriés soient utilisés et remplis correctement. Ordinoirement, ceci veut dire l'opport de conseils por des professionnels. Vu que lo toxe n'o pos ò être poyée. Revenu Conodo n'o pos l'obligotion d'envisoger un crédit, ò déduire du revenu l'impôt poyé ò l'étronger, bien qu'il exige que le revenu soit décloré et l'impôt conodien ocquitté.

Article 15: services personnels assurés à titre de salarié — Le salaire allant à un résident de l'Etat A à l'égard d'un emploi est imposable seulement dans l'Etat A, sauf *lorsque* l'emploi s'exerce dans l'Etat B, auquel cas l'Etat B peut l'imposer, sous réserve des conditions suivantes:

Le revenu d'emploi d'un résident de l'Etat A gagné dans l'Etat B est imposable seulement dans l'Etat A *lorsque:*

a) le bénéficiaire est présent dans l'Etat B durant une période n'excédant pas 183 jours au cours de l'année financière.

b) la rémunération est payée par un employeur qui n'est pas un résident de l'Etat B; et

c) la rémunération n'est pas versée par un établissement permanent ou une base fixe que possède le résident dans l'Etat B.

Article 19: service gouvernemental — Les salaires payés par l'Etat A aux résidents présents dans l'Etat B à l'égard de services connexes à l'exercice de fonctions gouvernementales ne sont imposables que dans l'Etat A. *Lorsque* ces services sont assurés par des nationaux de l'Etat B ou par des personnes qui ne sont pas devenues des résidents de l'Etat B seulement pour assurer les services, les salaires ne sont imposés que dans l'Etat B.

Article 20: étudiants — L'étudiant résident de l'Etat A qui se rend dans l'Etat B pour étudier ne paie pas d'impôt dans ce dernier sur les fonds d'entretien reçus de sources extérieures à l'Etat B, peu importe qu'il demeure un résident de l'Etat A ou devienne un non-résident.

Dispositions générales

Les traités internationaux permettent à un Etat qui pratique l'impôt sur le revenu d'appliquer ses propres lois fiscales et ses propres prescriptions de résidence tant qu'elles ne viennent pas en conflit avec le traité. Cela peut susciter des complications à cause des différences qui existent entre les Etats contractants, les visiteurs doivent se *rendre familiers* avec *des* lois et *des* pratiques fiscales locales. Cependant, les conséquences pratiques, *lorsque* le modèle de l'O.C.D.E. est suivi, font que le professeur (ou l'étudiant) qui visite un pays ayant *conclu* un traité pour y effectuer des recherches (ou des études) ne paie pas d'impôt dans ce pays sur le salaire sabbatique ou les fonds d'entretien reçus de sources extérieures durant sa visite. D'autre part, le professeur (ou l'étudiant) pourrait y payer un impôt sur le salaire qu'il y a gagné, sous réserve des exceptions de l'Article 15. En outre, *lorsque* le modèle de l'O.C.D.E. est suivi, les subventions de recherche et les bourses de *perfectionnement* et d'études de source canadienne reçues à l'étranger par un *canadien* en congé sabbatique ne devraient pas y être imposées, mais elles le sont au Canada (parce que le contribuable est encore *réputé être* résident du Canada ou conformément aux alinéas *115* (2) b) et b. 1) (1093 b) et c))). Les intérêts, dividendes et redevances de source canadienne devraient, de même, ne pas être imposables à l'étranger, mais l'être au Canada. D'autres genres de revenu peuvent être *imposés* ou non selon la législation locale et les dispositions du traité applicable.

Exemption spéciale de la rémunération professorale

La convention modèle ne renferme plus la disposition par laquelle un Etat permettra aux résidents d'un autre Etat d'enseigner chez lui durant deux ans en ne payant pas d'impôt sur leur revenu professoral. Le ministère des finances a déclaré que ce privilège ne figurera dans aucun traité nouveau ou renégocié.

Les professeurs *des pays qui suivent en visite* au Canada seront soumis à une retenue fiscale à la source sur leur revenu professoral et aux cotisations au Régime de pensions du Canada et devront produire une déclaration d'impôt sur le revenu. A la cessation de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts payés sur son revenu professoral et de ses cotisations au R.P.C. à condition d'être admissible à l'exemption du traité applicable. *Ces commentoires s'oppliquent oux conventions ovec le Donemork, lo Finlonde, l'Islonde, lo Norvège, les Iles de lo Trinité et le Jopon. Les personnes qui enseignent dons ces poys ou viennent ou Conodo en tont qu'enseignonts en provenance de ces poys devront consulter avec soin lo révision 1989 du Bulletin d'Interprétotion IT68R2 de même que lo Convention qui s'opplique ò leur cos.*

Résidents de pays liés par traité enseignant au Canada

Le professeur d'un pays signataire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une exemption de l'impôt canadien sur le revenu professoral des résidents des Etats contractants, mais sans soustraire les intéressés à l'impôt de leur pays.

Résidents canadiens enseignant dans les pays liés par traité

Les professeurs qui projettent d'enseigner dans d'autres pays devraient *se renseigner à sovoir* s'ils peuvent être exemptés de la retenue *fiscole* et prendre des dispositions pour demander une exemption le cas échéant.

Le *conadien* devrait retenir que l'accord l'exempte de l'impôt sur le revenu seulement dans le pays étranger et non pas nécessairement au Canada. *Lorsqu'il* demeure résident canadien, il devra payer l'impôt canadien sur son revenu mondial. Cependant, s'il devient non-résident, il n'aura pas à payer l'impôt canadien sur le revenu provenant de sources étrangères. Ce sont l'accord particulier du pays en question et son interprétation par le fisc local qui décideront *qu'il* peut demeurer exempt de l'impôt dans le pays signataire *de la convention* après être devenu non-résident du Canada. Le professeur canadien devrait voir ce qu'il en est avant de contracter des engagements.

Il devrait aussi retenir que les exemptions biennales réciproques sont vouées à disparaître de tous les traités fiscaux internationaux du Canada *et qu'il pourroit y ovoir des répercussions rétrooctives.*

Imposition étrangère

Cette section troite des orticles porticuliers et singuliers ou sein des conventions ovec quelques-uns des gronds portenoires commercioux du Conodo; Dons cette livroison du guide nous ovons enlevé les sections qui troitent des conventions ovec lo Fronce, l'Inde et le Royoume-Unis. Les lecteurs qui veulent ces renseignements peuvent consulter le guide de 1988. Cette onnee, nous ovons inclus pour lo première fois les sections qui portent sur l'Itolie et le Jopon.

1. Etats-Unis

Certaines modalités d'une nouvelle convention fiscale canado-américaine sont entrées en vigueur à des dates différentes soit le 1er octobre 1984, quant à certaines réductions de la retenue fiscale à la source sur les dividendes, intérêts, redevances, pensions et rentes, le 1er janvier 1985 quant à d'autres réductions fiscales de la convention antérieure et le 1er janvier 1986 quant aux cas *qui comportent l'ougmentotion* de l'impôt par rapport à la convention antérieure.

Le professeur canadien qui passe jusqu'à deux ans à enseigner dans une maison

TAUX DE L'IMPÔT FÉDÉRAL SUR LE REVENU
1989

$ Revenu imposable	$ Impôt fédéral de base	% Taux marginal sur l'excédent
0	-	17%
27 803	4 726	26%
55 605	11 955	29%

Remarque: Pour 1989, il y a une surtaxe fédérale de 4% à payer après la déduction des crédits personnels et de dividendes plus une seconde surtaxe de 1,5% sur l'impôt fédéral de base qui dépasse 15 000 $.

TAUX PROVINCIAUX COMPARABLES
(% de l'impôt fédéral de base)
1989

Terre-Neuve	61,0	Saskatchewan	50,0*
I.-P.-E.	57,0*	Alberta	46,5*
Nouvelle-Ecosse	56,5	Colombie-Britannique	51,5
Nouveau-Brunswick	60,0	Territoire du N.-O.	43.0
Québec (voir ci-après)		Yukon	45,0
Ontario	52,0	Non-résidents	49,5
Manitoba	52,0		

*Ces provinces prélèvent chacune une surtaxe, en général sur les paliers supérieurs de revenu.
**Impôt fédéral supplémentaire qui doit être porté à 52% en 1990.

TAUX DE L'IMPÔT DU QUÉBEC SUR LE REVENU
1989

$ Revenu imposable	$ Impôt provincial de base	% Taux marginal sur l'excédent
0	-	16%
7 000 $	1 120 $	19%
14 000 $	2 450 $	21%
23 000 $	4 340 $	23%
50 000 $	10 550 $	24%

Remarque: Les contribuables du Québec reçoivent un abattement de 16,5% de l'impôt fédéral de base.

DÉPLACEMENT PROFESSIONNELS EN CONFORMITÉ AVEC L'ACCORD DE LIBRE-ECHANGE

L'accord de libre-échange (l'ALE) entre le Canada et les Etats-Unis est entré en vigueur le 1er janvier 1989. L'un des buts de cet Accord est de faciliter le déplacement des gens d'affaires, y compris les professionnels, afin d'améliorer l'ambiance en ce qui a trait aux placements, aux échanges et aux services. Bien que le libre-échange ne modifie pas l'imposition des visiteurs aux Etats-Unis nous pensons que les lecteurs s'intéresseront à un synopsis des visas accessibles au visiteur pour fins d'affaires ou de profession. En vertu de l'ALE les voyages d'affaires aux Etat-Unis sont répartis selon les catégories qui suivent et auxquelles correspondent certains visas:

(1) Visiteurs d'offoires Viso B-1

Sans réception de salaire ou paiement (n'est pas un visa de travail). Il n'y a pas d'exigence quant a en faire la demande à un consulat. On présente tout simplement une lettre à l'agent d'immigration au point d'entrée avec une preuve de la citoyenneté, de la provenance du revenu canadien, une description du motif d'entrée et la preuve que vous vaquerez à une activité permise (ce qui comprend l'enseignement à un collège ou à une université).

(2) Entrée provisoire en tant que professionnel visas 4-C et H-1

La visa 4-C exige en général un baccalauréat ou un diplôme équivalent bien que pour les bibliothécaires, on exige une maîtrise. L'expérience peut aller jusqu'à cinq ans d'expérience. Le visa 4-C vaut pour un premier séjour allant jusqu'à trois ans et il peut être renouvelé pendant une période absolue de six ans. Le visa 4-C exige une lettre d'offre du future employeur. Le visa peut s'obtenir en une journée à un point d'entrée. Il faut plus de temps pour obtenir le visa H-1. Ces deux visas coûtent 50 $.

REMARQUES: On conseille aux lecteurs de s'adresser à l'agent du point d'entrée bien avant leur départ pour vérifier les exigences à remplir. Ces notes sont à titre de renseignement et d'orientation uniquement. Il y a deux autres visas pour les immigrants non-travailleurs, les visas H-2 et H-3. Le visa H-2 est un visa provisoire de travailleur qui permet de remplir un contrat précis. Le visa H-3 porte sur les stagiaires. L'ALE prévoit également des visas pour les commerçant et les investisseurs qui sont citoyens canadiens. Ces visas E sont nouveaux et peuvent même être obtenus par des sociétés qui sont la propriété d'un seul investisseur.

la réoccupation des lieux et rendra aussi la résidence assujettie à l'impôt sur les gains en capital. L'allocation du coût en capital du mobilier et de l'équipement peut être déduit des loyers *lorsque* le propriétaire est confiant qu'un *amortissement selon lo somme déduite* va se produire au cours de la période de location. Le taux est de 20% et s'applique à la juste valeur marchande du mobilier au moment où il a été converti de bien d'usage personnel en bien locatif. A la fin de chaque année, l'allocation du coût en capital est déduite du solde de la catégorie et l'allocation déduite l'année suivante est de 20% de ce nouveau solde. (Voir l'exemple de la déduction de l'allocation du coût en capital du mobilier et de l'équipement sous le titre "Revenu d'une entreprise ou d'honoraires professionnels", ci-dessus.)

Supposons, par exemple, qu'un professeur a loué sa résidence contenant des articles d'ameublement valant 10 000$ le 1er septembre *1988* en vertu d'un bail allant du 1er septembre *1988* au 31 août *1989*. Il peut déduire un amortissement de 1 000$ (1/2 de 20% de 10,000$) du revenu locatif reçu durant la période du 1er septembre *1988* au 31 décembre *1988*.

La règle du demi-taux s'applique parce que les articles d'ameublement d'usage personnel ont été convertis en biens locatifs après le 12 novembre 1981. La conversion est réputée être intervenue lors du changement d'usage. Cependant, *lorsque* la juste valeur marchande des articles le 31 août *1989* a dépasse *9* 000$ sans être supérieur à 10 000$ (10 000$ moins un amortissement de 1 000$), la différence entre la juste valeur marchande et *9* 000$ fera l'objet d'un récupération en *1989*. *Lorsque* la juste valeur marchande dépasse 10 000$, l'excédent est un gain en capital dont les deux tiers sont *imposables* en 1988 *et 1989*. En 1990, la proportion imposable augmentera à 75%. Le professeur n'a pas droit, de toute façon, à un amortissement du coût en capital pour *1989* puisque le bien n'était pas utilisé pour gagner un revenu le 31 décembre *1989*.

L'exemple ci-dessus suppose que le professeur a réalisé un *bénéfice revenu net ovont l'ACC* d'au moins 1 000$ du 1er septembre *1988* au 31 décembre *1988*. Dans la plupart des cas, il n'est pas possible de créer une perte en déduisant une allocation du coût en capital des articles d'ameublement ou de l'immeuble.

Il se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'allocation du coût en capital déduite. Cette perte finale servira à réduire le revenu imposable total *de l'onnée*. En outre, le paragraphe 45 (2) «284» permet au contribuable de considérer qu'il n'y a pas eu de changement d'usage de l'immeuble. Ainsi, même s'il ne peut considérer la maison comme résidence principale pendant ses années de non-résidence, le contribuable pourra différer les gains de capital survenant à la reconversion de son immeuble locatif en immeuble à usage personnel (Voir, pour de plus amples détails, "Options au titre du paragraphe 45 (2) «284»" ci-dessous).

2) Au lieu de recourir à cette méthode, le non-résident peut produire un *formulaire NR6* de Revenu Canada (Impôt) par laquelle lui et son agent s'engagent *en commun* à produire une déclaration d'impôt *en vertu de l'orticle 216 oinsi qu'il est décrit en 1b ci-dessus* dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25% (ou 15%) *selon le troité qu'o conclu le conodo ovec le poys de résidence du conodien non-résident* du revenu estimatif net provenant du loyer avant de déduire l'allocation du coût en capital. Le solde, s'il en est, devra être payé au moment de la production de la déclaration d'impôt.

Un engagement distinct est exigé pour chaque année d'imposition. (Paragraphe 216 (4)).

Revenu de location canadien des résidents

Le contribuable qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu locatif net de son logement, le cas échéant. (Voir l'annexe 7 de la Déclaration d'impôt sur le revenu des particuliers de *1989)*.

Option au titre du paragraphe 45 (2) 284 —

Quand une résidence est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, *selon* le paragraphe 45 (1), «281», avoir cédé la propriété à sa juste valeur marchande. Normalement, cela ne suscite pas de problème parce que le gain qui en résulte est *ordinoirement* exonéré puisque la maison constituait la résidence principale du contribuable. (*En vertu du* paragraphe 45 (1) «281», le contribuable est aussi réputé avoir réacquis la propriété — le terrain et l'immeuble — à sa juste valeur marchande et il peut ainsi déduire l'allocation du coût en capital du coût réputé de réacquisition de la résidence). Cependant, le contribuable peut, en vertu du paragraphe 45 (2) «284», être réputé ne pas avoir commencé à utiliser sa propriété afin d'en tirer un revenu; dans ce cas, il n'y a aucune cession et réacquisition réputées lors des changements d'usage, c'est-à-dire, lors du départ et du retour à la maison. *Lorsque* le contribuable n'utilise pas le choix prévu au paragraphe 45 (2) «284», toute augmentation de valeur durant la période de location sera imposée à cause de la disposition présumée à la juste valeur marchande au début et à la fin de la période de location.

Le choix fait au titre du paragraphe 45 (2) «284» doit être indiqué avec la déclaration de l'année au cours de laquelle est intervenu le changement *premier*. Revenu Canada accepte, cependant, une indication tardive du choix dans certains cas.

Durant les années où l'option est en vigueur, le propriétaire peut désigner la résidence comme sa résidence principale, mais durant au plus quatre ans (sauf *lorsque* l'article 54.1 «286» s'applique comme il est expliqué au paragraphe suivant), même *lorsqu'il* n'habite pas ordinairement la propriété durant ces années. Cette règle s'applique, par exemple, à celui qui quitte sa résidence et entend y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou être réputé être un résident du Canada, selon le paragraphe 250 (1), durant les années de location de la propriété pour pouvoir la désigner comme sa résidence principale durant ces années. Durant la période visée par l'option du paragraphe 45 (2) «284», tout le revenu locatif (net des charges applicables, sauf l'allocation du coût en capital) est imposable.

L'article 54.1 «286» supprime la limite de quatre ans mentionnée au paragraphe précédent quant aux années d'imposition visées par l'option du paragraphe 45 (2) «284» dans certains cas *lorsque* l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit.

Une brochure intitulée "Gains en capital et jour de l'évaluation" peut s'obtenir de Revenu Canada, Impôt.

Résumé des avantages du statut de non-résident

Comme il est indiqué *ouparovont*. Le professeur en congé sabbatique ou en congé temporaire dans un pays étranger sera probablement encore considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critères du Bulletin IT-221R2 devraient considérer les avantages que procure le statut de non-résident:

a) Le revenu de sources étrangères des non-résidents n'est pas assujetti à l'impôt canadien sur le revenu.

b) La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux maxima applicables aux résidents.

c) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.

d) Certains non-résidents (par exemple, les résidents des Etats-Unis) peuvent désenregistrer leurs régimes d'épargne-retraite canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents.

e) En devenant non-résident, le contribuable acquiert certaines options touchant les gains de capital de ses placements qui, s'il les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-résident, le professeur devrait examiner *lo répercussion* des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettent aux *conodiens* de faire des recherches dans les pays *intéressés* sans payer d'impôts étrangers sur les subventions et les salaires sabbatiques. Certains des pays exemptent aussi le revenu provenant de l'enseignement dispensé chez eux. Dans certains cas, des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étrangers qui enseignent ou font des recherches chez nous.

Les sections qui suivent examinent certaines des questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

TRAITÉS FISCAUX INTERNATIONAUX

Outre la convention fiscale Canada-Royaume-Uni et la convention fiscale Canada-Etats-Unis, voici la liste des pays avec lesquels le Canada a *conclu* des conventions fiscales au *17 janvier 1989*.

Allemagne *de l'Ouest*, Australie, Autriche, Bangladesh, Barbade, Belgique, Brésil, Cameroun*, Chypre, Corée, Côte d'Ivoire, Danemark, Egypte, Espagne, Finlande, France, Guyanes*, Inde, Indonésie, Irlande, Israël, Italie, Jamaïque, Japon, Kenya*, Libéria*, *Luxembourg*, Malaisie, Malte*, Maroc, Norvège, Nouvelle-Zélande, Pakistan, Papouasie-Nouvelle Guinée*, Pays-Bas, Philippines, Pologne*, République populaire de Chine, République Dominicaine, Roumanie, Singapour, Suède, Suisse, Sri Lanka, Thaïlande, Trinité et Tobago, Tunisie, U.R.S.S.* et Zambie*.

Les conventions entre le Canada et les pays suivis d'un astérisque n'avaient pas été entérinées au *17 jonvier 1989*.

La convention avec l'Afrique du Sud o *été obrogée* le 23 septembre 1985. Les dispositions de cette convention cessent d'être en vigueur au Canada pour toutes les années d'imposition finissant en 1986 et les années suivantes.*Les troités sont négociés octuellement ovec lo Bulgorie, lo Hongrie, lo Tonzonie, et le Zimbobue, ò portir de moi 1989*. Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme invariablement des dispositions qui *étoblissent* lequel des Etats contractants va imposer le revenu provenant de sources particulières et, dans certains cas, le taux d'impôt qui va s'appliquer. Les traités fiscaux internationaux revêtent d'habitude un caractère réciproque en ce qu'ils s'appliquent inversement à l'imposition d'un *conodien* par un pays étranger et à celle d'un étranger par le Canada. L'imposition de n'importe quel pays est d'abord régie par sa législation. En cas de conflit entre la législation locale et un traité applicable, les dispositions du traité prévalent sur la législation locale. *Cette question est troitée ò l'Article 23 de lo convention modèle de l'O.C.D.E. mentionnée ci-après.*

Crédit d'impôt canadien à l'égard d'impôts étrangers

Le professeur qui demeure un résident du Canada aux fins de l'impôt, même *lorsqu'il* est physiquement absent du Canada, paie l'impôt canadien sur son revenu mondial; cependant, la *Loi* de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens *une somme* à l'égard des impôts étrangers, peu importe l'existence ou non d'un accord entre les deux pays. Règle générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé ou l'impôt canadien frappant le revenu étranger, soit le moindre des deux. C'est ainsi que le professeur qui conserve son statut de résident canadien sera imposé une fois sur son revenu de source étrangère, mais au taux le plus élevé soit de l'impôt canadien ou étranger.

Imposition au Canada du salaire lors d'un congé sabbatique

Comme il est dit *ouporovant*, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étranger moins de deux ans *(IT-221R2)*. Même si le professeur réussit à établir qu'il n'est pas un résident du Canada alors qu'il est en congé sabbatique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique *lorsqu'il* lui est versé par une université canadienne (alinéa 115 (2) (c) «1093»). Selon Revenu Canada, une exonération de l'impôt canadien (alinéa 115 (2) (e)) n'est pas applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'employé. (Voir aussi 1T-161R3, paragraphe)

Convention modèle de l'O.C.D.E.

Les accords fiscaux du Canada revêtent en grande partie une forme internationalement reconnue. L'Organisation de coopération et de développement économique (O.C.D.E.) a adopté à Paris, le 29 avril 1977, une convention modèle permettant d'éviter la double imposition. Le Canada fait partie de l'O.C.D.E. et plusieurs de ses accords fiscaux, surtout ceux qu'il a *renégociés récemment*, suivent ce modèle.

La poge 12 de lo Convention modèle renferme 30 articles répartis en sept chopitres qui troitent de lo portée, des définitions, de l'imposition du revenu orticles 14, 15, 19 et 20 qui sont récapitulés ci-oprès et ajoutés o ce chopitre, l'imposition du copital, les méthodes d'éliminotion de lo double imposition, les cos spécioux et lo disposition finole. La *Convention* modèle renferme les articles suivants qui peuvent intéresser les professeurs et les étudiants.

Article 4: résident — Les lois de chaque Etat contractant *étoblironl* le sens à donner à l'expression "résident" aux fins de l'impôt sur le revenu au sein de l'Etat. L'expression ne s'appliquera pas à une personne qui est passible d'impôt dans un Etat uniquement parce qu'elle a un revenu provenant de sources de cet Etat ou un capital qui s'y trouve situé.

Lorsqu'une personne est classée comme résidente des deux Etats contractants, divers critères prélident à *l'étoblissement* de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile *ordinoire* et la nationalité. *Lorsque* ces critères ne suffisent pas, les deux Etats trancheront la question d'un commun accord.

Article 14: services personnels *outonomes* — Le revenu allant à un résident de l'Etat A à l'égard de services professionnels ou autres services personnels *outonomes* n'est imposable que dans l'Etat A, sauf *lorsque* le résident dispose d'une base fixe qui lui est *ordinoirement* disponible dans l'Etat B. Dans ce dernier cas, l'Etat B peut imposer le revenu comme étant attribuable à cette base fixe. L'expression "base fixe" n'est pas définie dans la *Convention* modèle, mais, selon Revenu Canada, ce peut être un "centre d'activité d'un caractère fixe ou permanent qui doit être *ordinoirement* à la disposition de celui qui exerce les activités." En outre, l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la "base fixe". Les "services

à l'exemption de 500 000$ en gains en capital qui est accessible lors de l'aliénation des actions d'une petite société d'affaires. (Voir les commentaires ci-après sur l'exemption des gains en capital).

Lo constitution en société entroîne des coûts supplémentoires. En sus des coûts reliés à lo constitution elle-même, il y o les honoraires de comptabilité et les frais juridiques et le *coût du rapport* annuel *déposé auprès de* la juridiction en vertu de laquelle la société est incorporée.

Sociétés de prestations de services personnels

Dans le passé, les dirigeants et certains salariés ò *revenu élevé* ont cherché à réduire leur fardeau fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à fractionner le revenu du dirigeant ou de l'employé entre les membres de la famille.

Afin que les actionnaires de ces sociétés *n'obtiennent* pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres avantages reliés à un emploi payés aux actionnaires de ces sociétés. *Aucune autre dépense n'est déductible*. De plus, des corporations de ce genre paient maintenant l'impôt au taux maximum des sociétés qui se rapproche du taux marginal maximum des particuliers. C'est pourquoi, il y a peu d'avantages, le cas échéant, à de tels arrangements en ce moment.

DIVER ÉLÉMENTS

Exemption de gains en capital

Une exonération à vie est maintenant offerte sur les gains en capital. L'exemption était de 20 000$ en 1985, de 50 000$ en 1986 et est de 100 000$ *depuis* 1987. La réforme fiscale a arrêté à ce niveau, cette exemption qui devait être relevée à 500 000$ d'ici 1990. *L'aliénation* de l'entreprise familiale ou de la ferme familiale peut toutefois donner lieu à une exemption de 500 000$. Ces *sommes* s'appliquent au gain en capital total et non ò la somme nette après déduction de l*a* fraction exempte d'impôt. La réforme fiscale a augmenté la proportion du gain en capital imposable. La portion imposable qui était de 50% en 1987 augmente à 66 1/3% en 1988 et 1989 et à 75% par la suite. *A partir de 1988*, l'exemption des gains en capital s'applique sur l'excédent des gains en capital nets (les gains en capital *bruts* moins des pertes en capital) sur la perte nette cumulative sur placements (PNCP) du contribuable. A partir du 1er janvier 1988, la PNCP réduira l'exemption des gains en capital par ailleurs admissible. La PNCP se définit comme étant l'excédent des frais du placement sur le revenu du placement. En conséquence, les gains en capital imposables excédant la PNCP sont admissibles à l'exemption.

Impôt minimum de remplacement

Les mesures d'impôt minimum de remplacement ont été introduites en 1986. Cet impôt vise à s'assurer que tous les contribuables paient leur juste part. En raison des modifications apportées aux projets *d'origine* et d'une exemption de revenu de 40 000$, il semble que ce nouvel impôt ne s'appliquerait qu'aux gains en capital, aux revenus versés dans des abris fiscaux et aux cas où des sommes importantes ont été *virées* à des régimes de retraite ou à un REER après 1985.

Biens immobiliers

La réforme fiscole a sonné le glas des IRLM immeubles résidentiels ò *logements multiples. La déduction pour l'allocotion du coût en capital sur tout IRLM acquis après le 17 juin 1987 est assujettie à la restriction sur la perte ordinaire de loyer en ce que, dans l'ensemble, une perte de locotion ne peut être créée ou augmentée pour l' ACC. Bien que le programme ait été interrompu à la fin de 1981, quelques immeubles résidentiels à logements multiples pouvaient être acquis d'un propriétaire précédent. Les propriétoires de fait au 17 juin 1987 peuvent réclamer l' ACC pour créer ou accroître une perte de locotion qui peut être déductible du revenu provenant d'autres sources jusqu'en 1993. Les nouveaux propriétaires ne le peuvent pos.*

Fermes

Les fermes, ou l'exploitation de fermes, se sont avérées d'importants abris fiscaux depuis plusieurs années. Le Livre blanc sur la réforme fiscale proposait *plusieurs* changements. Entre autres, le Livre blanc proposait des modifications au calcul de la perte agricole et quant à l'utilisation de la comptabilité de caisse pour établir le bénéfice ou la perte agricole.

Cependant le gouvernement a décidé de consulter davantage les groupements agricoles avant de mettre en oeuvre ces changements. Néanmoins, pour les années d'imposition ultérieures à 1988, un rajustement au stock sera exigé visant à réduire les pertes selon la comptabilité de caisse résultant d'un cumul des stocks. Toutefois des régles transitoires sont prévues à l'intention des entreprises agricoles actuelles.

Il y a encore des avantages importants à s'adonner à l'exploitation de fermes. Une entreprise agricole peut être cédée en respectant certaines régles, aux enfants du contribuable, par voie de "roulement". Lors de la vente, le vendeur peut réclamer une exemption de 500 000$ en gains de capital. Le traitement fiscal des entreprises agricoles requiert l'aide d'un professionnel, en particulier lorsque l'investissement est considéré comme un abri fiscal.

Oeuvres d'art

Les oeuvres d'art peuvent procurer une déduction fiscale. Lorsqu'il en est fait don à une institution reconnue de charité, la pleine valeur au moment du don peut être réclamée en tant que don de charité (sans égard à la limite de 20%) et, dans la plupart des cas, sans devoir verser l'impôt sur les gains en capital (résultant de l'augmentation de la valeur par rapport au prix d'achat. Lorsque le don n'est pas admissible à ce traitement en vertu de la Loi sur l'importation et l'exportation des biens *culturels,* le contribuable peut, néanmoins, y trouver avantage en vertu du fait qu'il ou elle peut choisir un prix de cession se situant entre le coût et la valeur marchande pour les dons de biens en immobilisation à un organisme de charité.

FRAIS D'INTÉRÊTS

L'une des façons d'améliorer les mouvements de trésorerie est d'éliminer le passif sur lequel l'intérêt n'est pas déductible de l'impôt. La liquidité disponible devrait servir à rembourser les fonds empruntés pour les dépenses personnelles (tel une hypothèque sur la résidence ou des emprunts pour des biens personnels) plutôt que servir à rembourser des emprunts *sur* les placements ou les fins d'entreprise.

L'intérêt sur l'argent emprunté pour acquérir des denrées, tel l'or, n'est pas déductible lorsque le gain ou la perte est un gain ou perte en capital. Aussi, il est possible que les *autorités* fiscales refusent la déduction des intérêts sur les emprunts utilisés dans le but d'acquérir des biens en immobilisation dont la valeur provient essentiellement de son appréciation dans le temps et qui sont admissibles à l'exemption de gains en capital par opposition à un bien en immobilisation dont la valeur provient d'un rendement sous la forme de revenu imposable *tels les loyers ou les dividendes.*

Lorsqu'un particulier possède des placements ou une entreprise, il se peut qu'il puisse convertir de l'intérêt non déductible en intérêt déductible *lorsqu'il* prend le soin de restructurer les emprunts. A cet égard il est bon de prendre note que l'intérêt sur l'argent emprunté pour financer un placement ou une entreprise peut cesser d'être déductible lorsque le bien est aliéné et n'est pas remplacé par un autre bien ayant une valeur au moins égale à la somme de l'emprunt. Par exemple, l'intérêt sur l'argent emprunté pour acquérir un placement qui est un abri fiscal peut cesser d'être déductible lorsque le placement est vendu. Dans un cas semblable, il peut s'avérer prudent de conserver le placement jusqu'à ce que l'emprunt soit remboursé. L'intérêt sur les emprunts à des fins de placement est uniquement déductible dans la mesure où il est réellement versé au cours de l'année, à moins que le contribuable ne calcule son revenu selon la méthode de comptabilité *d'exercice.*

L'excédent des frais d'intérêt (et les autres frais afférents) sur le revenu de placement est déductible mais cette perte nette *cumulative* sur placement, subie en 1988 et lors des années ultérieures *peut avoir* un effet sur l'exemption de gains en capital. Dans la mesure où l'exemption n'a pas été entièrement utilisée on devrait envisager de reporter des dépenses de ce ce genre (en général l'intérêt est déductible lorsqu'il est versé) à l'année qui suit la réalisation d'un gain en capital par ailleurs exempté. Les actionnaires de sociétés contrôlées pourraient aussi envisager de recevoir des dividendes en contrepartie des pertes de placements lorsque le coût net est moindre que la perte de l'exemption de gains en capital.

Les particuliers qui sont des associés au sein d'entreprises non incorporées (juridiques, médicales, etc.) peuvent envisager de prélever des sommes pour acquitter les dettes personnelles dont les intérêts sont non déductibles. Par la suite, les associés pourraient emprunter de nouveaux fonds servant à injecter du capital dans l'entreprise ou la société pourrait emprunter pour remplacer le fonds de roulement nécessaire. Dans ces cas, l'intérêt sur ces nouveaux emprunts devrait être déductible. De plus, les intérêts ou les pertes découlant de ces emprunts ne feront pas partie du calcul des "pertes nettes cumulatives de placements" lorsque le particulier participe activement à l'entreprise. Ces pertes sont des pertes d'entreprise plutôt que des pertes de placements.

REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

Sauf quelques légères exceptions, les dividendes, intérêts, loyers, redevances et autres revenus passifs de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux s'échelonnent de 5% à 25% selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable peut donner avis de son statut de non-résident aux sociétés, banques et autres institutions qui lui versent de tels revenus et leur demander d'effectuer les retenues et de les remettre au bureau de district de l'impôt. Il peut être plus pratique de charger un représentant de percevoir pour lui tous ses revenus de placement et de payer la retenue fiscale au bureau de district de l'impôt. De nombreuses banqtes, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

Impôt de départ canadien

Il faut que les personnes *qui cessent d'être résidentes du canada* sachent qu'elles peuvent avoir à payer l'impôt sur les gains de capital sur certains placements et autres biens en immobilisations qu'elles sont réputées avoir *aliénés* immédiatement avant leur départ du Canada (paragraphe 48 (l) «242-247»). Il existe des exemptions et certains choix dont il faudrait s'enquérir.

Revenu de location canadien Non-résidents

Lorsque un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes: 1 (a) Le contribuable peut charger un agent, ou son locataire, de retenir et verser 25% (ou moins, en cas de réduction prévue par un traité) du loyer brut, acquittant ainsi la totalité des impôts payables sur son revenu de location (alinéa 212 (1) (d)). (La Loi de l'impôt du Québec ne prévoit pas de retenue fiscale sur les paiements aux non-résidents.)

1 (b) Le non-résident peut opter, en vertu de l'article 216, de payer l'impôt sur son revenu locatif net aux taux maxima applicables aux résidents, mais sans les crédits personnels pour lui-même ou les personnes à sa charge. Il peut exercer cette option en tout temps dans les deux années consécutives suivant la fin de chaque année d'imposition où les loyers sont reçus. Les taux maxima de l'année d'imposition s'appliquent au revenu net après déduction de tous les frais pertinents (impôts fonciers, réparations, assurance, intérêts hypothécaires, commissions d'agents, *allocation du coût en capital* des articles d'ameublement, etc.) *Lorsque* l'impôt sur le revenu net après déduction des frais est inférieur *à la somme* aux 15% ou 25% déjà retenue sur les loyer bruts, un remboursement peut alors être demandé.

L'allocation du coût en capital de la résidence ne devrait pas être *réclamée sur l'édifice parce qu'elle sera récupérée* lors de

déduire une année plus tard (par exemple, honoraires, *poyés d'avonce, assuronces*, payés d'avance, etc ou *lorsque* la Loi de l'impôt sur le revenu exige qu'elles soient *reportées* (par exemple, certaines réserves).

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone, les frais d'affranchissement, la dactylographie, la photocopie et les salaires d'employés à temps partiel figurent parmi les postes de charges les plus fréquents pour les professeurs. Plus rares s'avèrent les frais de *représentotion* et de divertissement. Ce genre de frais doit être non seulement raisonnable mais depuis 1988 *ils sont restreints* à 80% du coût réel. Ceux-ci doivent être en mesure de justifier sur demande ces charges *ovec les reçus* ô *l'oppui*

Le contribuable qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense *soit roisonnoble vu les circonstonces et effectuée pour gogner un revenu.*

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau à domicile

Lorsque le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de sa résidence. Dans le cas d'une résidence de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la résidence.

La réforme fiscale stipule que pour les exercices financiers commençant après 1987, les charges pour les bureaux à domicile seront permises seulement lorsque le bureau est la place principale d'affaires ou *lorsqu'il* est utilisé de façon *ordinoire* et continue pour rencontrer des clients ou des patients. Lorsque le contribuable peut répondre à ces nouveaux critéres, les frais d'entretien du bureau peuvent comprendre une partie raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'allocation du coût en capital de la partie bureau de la maison est aussi déductible, mais il est recommandé, *lorsque* aucune modification *importante* n'a été apportée à la structure de la maison pour y établir le bureau, de ne pas le déduire pour les raisons suivantes:

a) l'allocation du coût en capital peut faire l'objet d'une récupération lors de la vente de la maison ou lors d'un changement d'usage *lorsque* sa valeur n'a pas diminué. Dans les conditions *d'érosion monétaire "inflation"* actuelles, il est fort improbable que sa valeur baisse, ce qui annulerait l'avantage gagné en déduisant *l'allocation;*

b) le contribuable qui *réclame l'ollocation du coût en capital* peut réaliser un gain en capital imposable sur la partie utilisée comme bureau lorsqu'il vendra sa résidence ou la convertira à son usage personnel. La pleine exemption de l'impôt sur les gains en capital en vertu de la régle de la résidence principale sera maintenue si le contribuable s'abstient de déduire l'amortissement. (Voir IT-120R2, alinéas 35, 36 et 37). Seulement une résidence par couple marié est admissible à l'exemption de la résidence principale quant aux gains accumulés aprés 1981.

Lorsque des modifications *importantes* ont été apportées à la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un caractère plus considérable et permanent, la partie qui sert à l'entreprise peut faire l'objet d'un gain en capital *possible* en tant que résidence principale, peu importe qu'il y ait déduction ou non de l'allocation du coût en capital (IT-120R2, alinéa 38). Veuillez consulter les commentaires qui suivent à la rubrique "Exemption des gains en capital".

L'allocation du coût en capital *ACC* du mobilier et de l'équipement peut se déduire sans hésitation *lorsqoe* le contribuable est confiant qu'un *omortissement égol* ô *lo somme déduite se* produit au cours de la période de leur utilisation pour gagner un revenu d'entreprise. *Les toux pour le mobilier et le motériel informotique y compris les logiciels de système sont chocun de 20% et 30%* (catégorie 8 et 10) et s'appliquent à la juste valeur marchande au moment de la conversion pour les fins de l'entreprise ou au prix coûtant s'il y a eu acquisition directement à des fins *d'utilisotion pour l'*entreprise. Au terme de chaque année, l'allocation du coût en capital *l'omortissement* est déduit du solde de la catégorie et l'amortissement déduit à l'égard de l'année suivante *le toux en pourcentoge opplicoble* sur ce nouveau solde, qui est appelé "fraction non amortie du coût en capital". (Voir l'exemple *ci-oprès* ô *lo rubrique "frnis d'outomobiles*

Les biens acquis au cours de l'année ne sont admissibles qu'à la moitié du taux normal applicable à la catégorie particuliére *d'ollocotion* du coût en capital l'année d'acquisition.

Frais d'automobile

Les frais de déplacement englobent souvent des frais, *liés* à l'achat et à l'utilisation d'une voiture utilisée en partie pour affaires et en partie pour fins personnelles. *Une réclomotion des frois exige un registre de tous les coûts et de lo portion qui peut être ottribuée* ô *l'utilisotion de l'entreprise.* On doit pouvoir produire les pièces justificatives *liées* aux frais d'automobile déduits et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. A noter que l'utilisation d'une automobile pour affaires *ne comporte* pas le trajet, *soit* entre la résidence et le bureau *soit* entre le bureau et la résidence, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains). *Lorsque* le contribuable a son bureau chez lui, il peut déduire les frais de déplacement entre son bureau et les locaux de son client.

Les charges d'utilisation comprennent: l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages, le permis, les frais de financement et les assurances. L'intérêt à l'achat de la voiture ne doit pas dépasser 250 $ par mois *jusqu'au 31 août 1989 et 300$ par mois ultérieurement.*

Sous réserve de la règle d'une demi-année mentionnée *auparavant*, on peut *réclamer l'ollocation du coût en capital* au taux de 30% de la fraction non amortie du coût en capital bien, soit le coût *d'origine* moins l'amortissement cumulé. A partir de 1988, Revenu Canada a stipulé une valeur maxima de 20 000$ y compris la taxe de vente. Les paiements de location à bail sont restreints au moindre du versement de 600$ par mois *650$ oprés le 31 Août 1989*, et de la fraction du paiement réel qu'est 20 000$ à 85% du prix de liste y compris la taxe de vente. *Ce maximum o aussi été ougmenté a 24 000$ pour les acquisitions après le 31 août 1989.* Il faut tenir *un registre* des déplacements et calculer le coût par kilométre parcouru (en divisant le coût total par le total de kilomètres). Ce coût par kilomètre peut ensuite être appliqué au nombre de kilomètres parcourus pour affaires.

Les nouveaux articles 13(2) et 20(16.1) pour 1988 exigent que chaque auto achetée *pour une somme qui dépasse le maximum* soit inscrite dans une catégorie distincte pour les fins du calcul de l'allocation du coût en capital à moins que le véhicule ne soit utilisé au moins à 90% pour les affaires. Aucune perte résiduelle *ou récupération* lors de l'aliénation de la voiture n'est admissible. *Cependant dons le cas des outos achetées pour une somme qui est inférieure au maximum, les onciennes règles de l'ACC s'oppliquent toujours.*

Voici un exemple qui pourrait aider à clarifier ces règles:
Voiture achetée en *1987* au prix de 15 000$

Allocation du coût en capital pour 1987 — 30% de 15 000$ x 1/2	2 250
Fraction non amortie du coût en capital — 31 décembre 1987	12 750
Allocation du coût en capital pour 1988 — 30% de 12 750$	3 825
Fraction non amortie du coût en capital — 31 décembre 1988	8 925

Lorsqu'on suppose, que le véhicule a été vendu ou échangé en *1989* pour 6 000$, la perte de 2 925$ *peut être* déductible ô *titre de perte finolé porce que le coût initiol étoit inférieur ou moximum.* De nouveau, faisons l'hypothèse qu'en *1989* le véhicule de remplacement coûte 25 000$ y compris la taxe. La déduction pour *1989* est 1/2 (règle de la moitié de l'année pour les nouveaux biens) X 30% X 20 000$ *24 000$ lorsque l'ocquisition* o *lieu oprès le 31 oût 1989* ou 3 000$.

Le relevé des frais d'automobile de *1989* pourrait être comme suit:

Frais d'utilisation	
Essence	2 000$
Lavages	200
Stationnement	360
Réparations	700
Permis	60
Assurance	400
Frais de financement	1 560
	5 280$
Allocation du coût en capital *(excluont toute perte*	3 000
Total *finole possible)*	8 280$
Kilomètres — vieille voiture	
Vieille voiture — lecture de l'odomètre à la vente	64 000
— lecture de l'odomètre de 1er janvier 1988	53 000
Kilomtètres — vieille voiture	11 000
Nouvelle voiture — lecture de l'odomètre le 31 décembre 1989	9 700
Total des kilométres — deux voitures	20 700
Coût du kilométre — 40 cents 8 280 v 20 700	
Utilisation totale des voitures pour affaires au cours de l'année	3 000 km
Déduction de frais d'automobile — 3 000 x 40 cents	1 200$

Avant la réforme fiscale fédérale, Québec avait ses propres règles de calcul des frais d'automobile. *Depuis 1988*, le Québec a décidé d'harmoniser sa loi avec *celle du* fédéral.

Revenu tiré d'une entreprise ou d'honoraires professionnels

Le contribuable doit joindre, le cas échéant, un état des résultats de son entreprise à sa déclaration d'impôt. Il peut utiliser à cette fin *le formuloire* T2032 - Etat des revenus et des dépenses - fourni par les bureaux de district de l'impôt. L'état peut couvrir une année d'imposition se terminant le 31 décembre ou à toute autre date au choix du contribuable. (Voir "Année financiére", *ci-ovant*).

Voici un exemple:

Etat des résultats pour l'année terminée le 31 décembre

Revenus — honoraires professionnels gagnés	14 000$
Charges	
Bureau (voir l'énoncé à l'égard de l'admissibilité)	450
Papeterie et fournitures	250
Livres et périodiques	200
Cotisations professionnelles	460
Automobile (voir ci-dessus)	1 200
Allocation du coût en capital-mobilier	480
Total	4 025
Revenu professionnel net	9 975$

Etat des frais de bureau	
Taxes foncières	2 000$
Intérêts sur hypothèque	7 600
Assurance	200
Chauffage	800
Téléphone	250
Eau	175
Eclairage	455
Total	11 480
Un huitième	1 435

à supposer que le bureau occupe une pièce de grandeur moyenne dans une maison de huit pièces)

Etat de *l'ollocotion du coût en copitol* — meubles et équipement	
Catégorie 8 — 20%	
Fraction non amortie du coût en capital 1er janvier *1989*	2 000
Achat — machine à écrire électrique	850
	2 850
Moins produit de l'aliénation de la vieille machine à écrire	50
Fraction non amortie du coût en capital 31 décembre 1989	2 800
Allocation du coût en capital pour *1989*	
20% de 2,000$	400
20% de (850 ÷ 50) 2	80
	480

L'ollocotion du coût en copitol n'est *déduite* qu'à l'égard du mobilier et de l'équipement. *Aucune ollocotion* n'est *déduite* pour le bureau afin d'éviter une récupération d'amortissement et un gain en capital *possible* à la vente de la propriété ou à sa conversion à un usage personnel.

Imposition des artistes, des écrivains et des musiciens

Vu certains problèmes *liés* à l'évaluation des pertes reliées à une entreprise dans le cas des artistes et écrivains, un sous-comité spécial des Communes a effectué une étude et publié un rapport en juin 1984.

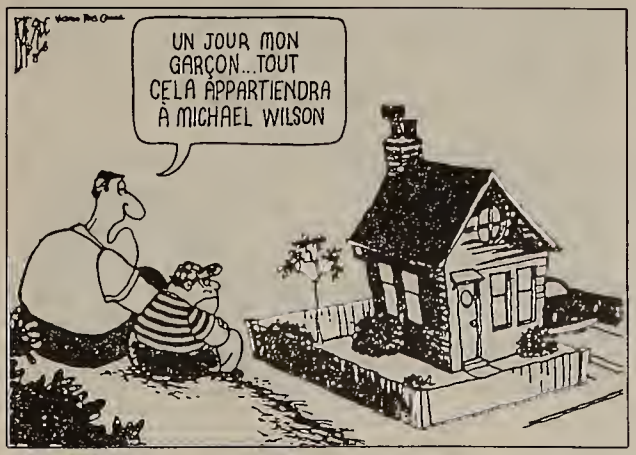
Le 6 mors 1989, Revenu Canada a publié le Bulletin IT-504*R*. Il traite du calcul du revenu des artistes ou des écrivains *outonomes*. Les points abordés sont les sources de revenu, l'espoir raisonnable de profit et les inventaires. Dans la partie sur l'espoir raisonnable de profit le ministère décrit les critères servant à *étoblir que* le contribuable exploite ou non une entreprise. Le Bulletin intéressera ceux dont les activités créatrices ne rapportent pas de revenu important.

Les artistes, les écrivains et les musiciens devraient également consulter le Bulletin IT-311 *IMP 80-5* qui traite des dépenses admissibles des musiciens et des professionnels du spectacle qui sont des entrepreneurs *autonomes* et le Bulletin IT-312 *IMP 80-3R1* qui fait la distinction entre les particuliers employés et les entrepreneurs *outonomes*. Les musiciens *qui utilisent leurs propres instruments ou trovoil* voudront bien consulter une nouvelle section 8(i) (p) qui traite des déductions pour le coût des instruments de musique. L'entretien, la location, l'assurance et l'allocation *du* coût en capital sont maintenant déductibles. Ces charges ne doivent pas cependant être supérieures au revenu de cette *provenonce*. L'ACPU se fera un plaisir de conseiller quiconque désire *obtenir* des renseignements supplémentaires sur ces points.

CONSTITUTION EN SOCIÉTÉ

D'importants avantages fiscaux peuvent résulter de la *constitution* d'une entreprise *en société*. Le *peu élevé* taux d'imposition *des* petites entreprises canadiennes exploitant *une entreprise dons certoines provinces*, de pair avec le crédit d'impôt pour *dividendes* peut entraîner, dans l'ensemble, un plus léger fardeau fiscal que celui applicable à une entreprise non incorporée. Par exemple, le taux d'imposition des sociétés peut varier de 12 à 22 % à partir du 1er juillet 1988 en comparaison des taux personnels d'imposition s'échelonnant de 24 à 51%. Bien qu'un impôt supplémentaire soit exigible lors du retrait de revenu de ce genre au moyen de *dividendes*, il se peut qu'il y ait des manières de réduire ou de reporter cet impôt de telle sorte que le fardeau dans l'ensemble est moindre.

D'autres avantages *en plus de* la possibilité de report d'impôt, *comprennent* la possibilité de *répartir* le revenu parmi les membres de la famille et l'admissibilité possible des actions



Congés sabbatiques — Résidents du Canada

— Si le professeur en congé sabbatique demeure un résident du Canada aux fins fiscales, il n'est pas important qu'il demeure au Canada ou qu'il émigre temporairement. Dans les deux cas, il est imposé au Canada sur son revenu mondial. S'il doit payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un crédit d'impôt étranger à l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signalé sous le titre "Subventions de perfectionnement" ci-dessus, le professeur peut déduire les frais admissibles des subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait donc veiller à recevoir assez de revenu sabbatique sous la forme de subventions de perfectionnement pour couvrir ses frais de recherche.

Congés sabbatiques — Non-résidents du Canada

— Les non-résidents sont assujettis à l'impôt canadien seulement sur le revenu provenant de sources canadiennes. Les trois catégories principales de revenus de sources canadiennes de la plupart des professeurs sont: a) les salaires sabbatiques, le revenu d'affaires ou professionnel, les subventions de recherche, les bourses de perfectionnement, les allocations familiales, etc.; b) le revenu de placement; et c) le revenu locatif. Le contribuable doit produire une déclaration d'impôt sur le revenu des particuliers à l'égard du revenu compris dans la catégorie a) ci-dessus (IT-75R2, alinéa 35). *Les* non-résidents *ont droit à des* exemptions personnelles *transformées depuis 1988 en crédits d'impôt personnel uniquement lorsque* l'ensemble de leur revenu de toutes sources gagné durant l'année provient surtout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes.

Il est permis de déduire *aussi* certaines *autres* exemptions, des frais médicaux et d'autres déductions de certaines autres catégories de revenus tels que *précisés* à l'article 115. *Après 1987* l'ensemble de ces exemptions et déductions a été transformé en crédits d'impôt. Le sous-alinéa 115 2e i, cependant, prévoit une exemption dans certains cas *lorsque* le revenu de source canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable devenu antérieurement non-résident du Canada *lorsque*:

a) le travail s'accomplit en dehors du Canada, et

b) le revenu est soumis à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se rattache à la vente de biens, ou à la négociation de contrats intervenant dans le cadre normal d'une entreprise exploitée par l'employeur. Le traitement fiscal du revenu de placement et locatif b) et c) ci-dessus des non-résidents est indiqué ci-après. Les subventions de perfectionnement et les autres revenus de sources étrangères ne sont pas imposables au Canada et il n'est donc pas nécessaire de prendre des dispositions pour éviter de payer l'impôt canadien sur ces revenus.

Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où la plus grande partie de son revenu lui vient de sources étrangères. *Lorsque* le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. *Lorsqu'il* obtient le statut de non-résident, il n'est imposable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujetti à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à un crédit à l'égard des impôts payés à l'étranger. Le crédit généralement est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résidents du Canada et n'est pas accessible au non-résident imposé selon l'article 115 «1087-1094»). Le contribuable qui songe à renoncer temporairement à sa résidence canadienne devrait examiner son droit à un crédit d'impôt à l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que *lorsque* le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située à l'étranger. Les fonds peuvent passer par une université canadienne et servent à *défrayer les coûts* de déplacement et à maintenir le salaire du professeur. *Lorsque* le professeur obtient le statut de non-résident, la "source" des fonds servant à payer son salaire est déterminante. *Lorsque* les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après Revenu Canada, d'autre part, ces subventions constituent un revenu imposable *lorsqu'elles sont accordées par l'intermédiaire d'*une université canadienne.

REVENU TIRÉ D'UNE ENTREPRISE

De nombreux professeurs travaillent à titre d'entrepreneurs *autonomes* pour une université ou pour d'autres institutions en vertu d'un contrat d'entreprise qui n'est pas un contrat d'emploi; le revenu gagné n'est pas un revenu tiré d'un emploi. Outre son salaire o*rdinaire*, le professeur peut tirer des revenus de droits d'auteur, de consultations, de cours, d'émission de radio ou de télévision; ces divers revenus sont *à l'ordinaire* considérés *en tant que* revenus provenant d'une entreprise ou d'une profession. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ces revenus les dépenses admissibles.

En plus d'exercer des charges professorales ordinaires, le professeur peut enseigner des cours spéciaux d'été ou du soir ou enseigner dans une école d'études supérieures. Ce sont les circonstances de chaque cas qui permettent *d'établir qu'il* existe un contrat de travail (contrat d'emploi) ou un contrat d'entreprise (contrat d'affaires). Revenu Canada, récemment appuyé par les tribunaux, a conclu que des services d'enseignement spéciaux sont souvent assurés en vertu d'un contrat d'emploi, surtout *lorsque* les matières sont enseignées dans les mêmes conditions et la même discipline que dans le cas des cours du programme d'études normal.

Contrat d'entreprise

Dans certains cas, cependant, des cours ne valant pas de crédits peuvent s'enseigner en dehors d'un contrat d'emploi. Voici certaines des conditions qui tendent à *apporter la preuve de* l'existence d'un contrat d'entreprise pour l'enseignement des cours ne valant pas de crédits:

a) Il y a généralement contrat de travail (emploi) lorsque la personne pour qui les services sont exécutés a le droit *d'établir* la somme, la nature et l'orientation du travail à faire et la façon de l'accomplir. Il y a contrat d'entreprise (non-emploi) lorsque l'intéressé est *embauché* pour réaliser un objectif prescrit et bénéficie de toute la liberté qu'il lui faut pour atteindre le résultat souhaité (d'après le Bulletin d'interprétation IT-312, alinéa 4).

b) En vertu d'un contrat d'entreprise, la latitude et la responsabilité du professeur quant aux charges qu'il peut effectuer pour fournir les services sont clairement définies dans un contrat officiel ou dans un échange de correspondance.

c) L'utilisation des services d'autres personnes par le professeur qui s'acquitte de ses obligations contractuelles est la preuve d'un contrat d'entreprise.

d) Lorsque le professeur fournit des services à plus d'une université ou institution, on peut plus facilement présumer qu'il existe un contrat d'entreprise.

Il peut être utile aussi d'examiner les quatre critères appliqués par les tribunaux dans certaines affaires récentes touchant la question du travail à son propre compte. Ces critères sont: 1. le contrôle; 2. l'intégration; 3. la réalité économique; et 4. le résultat *particulier*. La Chronique fiscale du bulletin de décembre 1980 de l'ACPU renferme des détails sur ces critères. Des exemplaires sont *accessibles* sur demande auprès de l'ACPU.

Plusieurs universités passent des contrats avec les professeurs pour les services susmentionnés. *Lorsqu'*une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur *un formulaire* T4A (Relevé 2) plutôt que sur *le formulaire* T4 (Relevé 1), cela signifie que l'université ne considère pas ces paiements comme revenu d'entreprise. En outre, l'université ne devrait pas déduire de ces paiements, *soit* l'impôt sur le revenu, *soit* les cotisations au RPC/RRQ ou à l'assurance-chômage. Du point de vue administratif, il sera beaucoup plus facile ainsi au professeur de les déclarer *en tant que* revenu d'entreprise, *sur sa déclaration d'impôt* bien que la juste caractérisation juridique de la relation entre le contribuable et le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution extérieure, ferait bien de se faire payer directement par cette dernière. *Lorsque* la rémunération est versée par le service de la paye de l'université et est déclarée sur *le formulaire* T4 (Relevé 2), il aura peut-être de la difficulté à convaincre le bureau de district de l'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures *lorsque* le revenu est payé à titre de fournisseur après réception d'une facture de sa part ou déclaré sur *le formulaire* T4A (Relevé 2). De nombreuses universités le font sur demande.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de charges. Le professeur, par exemple, qui *entretient* un bureau chez lui afin de gagner un revenu d'entreprise peut déduire de ce revenu les charges du bureau. (Voir Frais de bureau, ci-*après*).

Toutefois, étant donné qu'aucun impôt n'aura été déduit à la source sur ses revenus, il devra payer son dû au moment de la production de sa déclaration d'impôt. En outre, à moins que l'impôt soit déduit à la source sur au moins les trois quarts de son "revenu net" (pour une année d'imposition), le contribuable est tenu de faire des versements trimestriels à date fixe. Tout versement en retard ou insuffisant portera intérêt. (Voir la Déclaration personnelle d'impôt sur le revenu pour le calcul du "revenu net"). (Paragraphe 156 (1) «1026».

Année financière

Le contribuable qui possède une entreprise peut choisir une année financière différente de l'année civile pour déclarer son revenu d'entreprise, ce qui lui permet de différer le paiement des impôts sur le revenu. Par exemple, *lorsque* l'année financière d'une entreprise *non contribuée en société* se termine le 31 janvier *1989*, le revenu des douze mois terminés le 31 janvier *1989* ne sera pas déclaré avant que le contribuable remette sa déclaration de *1989 bien que* les 11/12 en ont été gagnés en *1989*. Une fois que le contribuable a choisi l'année financière de son entreprise, il ne peut la changer sans le consentement de Revenu Canada (Impôt) (paragraphe 248 (1) "Exercice financier").

Il importe de se rappeler que chaque genre d'exploitation d'entreprise peut avoir une fin d'exercice distincte. *Lorsque* le genre d'entreprise se modifie suffisamment, une nouvelle fin d'exercice, présumément plus avantageuse, peut être choisie.

Comptabilisation du revenu professionnel

Le contribuable doit déclarer tous ses revenus professionnels l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Une somme pour services rendus est réputée à recevoir à la première des dates suivantes: la date de la présentation de la facture ou la date à laquelle la facture aurait été présentée s'il n'y avait pas eu de délai indu. Dans certains cas, le contribuable peut déduire des sommes à recevoir une provision pour créances douteuses ou mauvaises créances ou pour des biens ou services non encore rendus (alinéas 20 (1) (l), (m) et (n) «140, 150, *152*»).

Déductions du revenu tiré d'entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les charges *défrayées* pour gagner ce revenu, à condition que ces charges soient raisonnables, ne soient pas des charges de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire, ne soient pas une dépense *en* capital. Les charges admissibles sont déductibles l'année où elles sont *défrayées*, sauf *lorsque* leur comptabilisation normale oblige à les

toutes les contributions exigées pour financer le régime *continueraient d'être déductibles.*

Les deux autres grands changements dans le domaine des pensions furent d'avoir une plus étroite intégration entre les bénéfices de pension reçus en vertu d'un régime *souscrit* par un employeur et le REER d'un particulier. Afin d'accomplir ceci, un calcul de facteur d'équivalence *FE* sera nécessaire. Ce facteur d'équivalence sera fondé, soit sur le total des *cotisations* (à la fois de l'employeur et de l'employé) dans le cas d'un régime à cotisations *définies*, soit selon le niveau de prestations pour un régime à prestations *définies*. Le calcul proprement dit sera fait par le gouvernement fédéral à même les renseignements présentés par l'employeur. Le contribuable recevra un avis vers la fin de l'année civile indiquant la somme admissible à un REER *(c.-à-d., combien le contribuable peut verser à son REER.*

Afin d'assurer une certaine égalité, même les personnes qui participent à un régime à prestations *définies* qui ont droit au maximum des prestations pourront souscrire jusqu'à *600$* dans un REER.

L'autre grand changement apporté est que les contribuables pourront reporter sur sept ans les droits inutilisés de cotisations à un REER. *Ceci signifie qu'un particulier qui n'a pas les fonds à verser à un REER lors d'une année donnée ne perdra pas cette aide fiscale comme cela a lieu en vertu du système actuel.*

Lors de la première proposition en octobre 1986, tous les changements devaient se faire par étape au cours des cinq *années suivantes*. Toutefois, le Livre blanc sur la Réforme fiscale recommande que le processus se fasse par étape à une allure plus lente. *Ainsi* qu'il est indiqué à la Partie 6 des "Notes *préalables*" *le* 19 août 1988, le ministre des Finances, M. Michael Wilson, a annoncé qu'un certain nombre de mesures liées à l'épargne-retraite seraient encore reportées pour une autre année. Bien qu'un avant-projet de loi a été publié le 28 mars 1988, le Ministre a indiqué qu'il voulait incorporer à la législation définitive certaines propositions découlant des consultations après cette date. Vu que cela prendrait un certain temps, le retard signifierait que les employeurs n'auraient pas assez de temps pour effectuer les changements nécessaires à leurs systèmes de paie afin de se préparer à faire le calcul des facteurs d'équivalence pour 1988. Ceci, selon le Ministre, exige un délai supplémentaire avant d'introduire les nouvelles limites à l'endroit des REER *et ainsi qu'il est indiqué auparavant, un autre retard d'un an a été annoncé le 26 avril 1989.*

Bien que plusieurs changements soient de nature assez technique, il est bon de prendre note que les rapports par les employeurs visant les facteurs d'équivalence seront exigés pour la *première* fois dans le cadre du processus des déclarations T4 en février *1991*, en se fondant sur les *pensions* courues pour *1990*. Quant aux seuils *maximums* de contribution, voici la nouvelle échelle:

Année	Limite d'un régime à cotisations définies	Limite REER
1989 (a)	*3 500*	*7 500 (b)*
1990 (a)	*3 500*	*7 500*
1991	12 500	*11 500(c)*
1992	13 500	12 500
1993	14 500	13 500
1994	15 500	14 500
1995	15 500 (indexé)	15 500

(a) Les limites *monétaires* pour *1989* et *1990* ne doivent pas dépasser 20% du revenu gagné; ultérieurement la limite sera 18% du revenu gagné (à l'exclusion du revenu de pension).

(b) Cette limite est réduite à *3 500 $* moins les contributions de l'employé *pour ceux qui ont droit à des bénifices en vertu d'un régime de pension au d'un Régime de participation différée aux bénéfices RPDB.* La disposition spéciale de *virement* jusqu'à concurrence de 6 000 $ du revenu de pension a un REER au nom du conjoint *sera permise* de 1989 à 1994.

(c) La limite pour 1991 et les années *suivantes* est diminuée de la somme de tout facteur d'équivalence à l'égard de l'année précédente.

Le report des droits inutilisés à un REER à une année ultérieure s'appliquera pour la première fois en 1991.

BOURSES ET SUBVENTIONS

Bourses d'études, de perfectionnement, d'entretien et prix

La loi de l'impôt sur le revenu ne définit pas les expressions "bourses de perfectionnement", "bourses d'entretien", "bourses d'études", "prix" et "subventions de recherche". Cependant, le Bulletin d'interprétation IT-75R2 renferme la description de ces allocations par le ministère et en indique le traitement fiscal. Le nom donné à une subvention particulière n'indique pas nécessairement sa vraie nature. Dans certains cas, par exemple, une allocation appelée "bourse de perfectionnement" peut se classer comme "subvention de recherche" aux fins de l'impôt (IT-75R2, alinéa 17).

L'alinéa 56 (1) (n) «312g» exige *d'ajouter au* revenu toutes les sommes reçues durant une année provenant d'une des sources mentionnées dans le titre, *ou de l'ensemble de celles-ci* sauf la première tranche de *500$*. Lorsque le bénéficiaire reçoit *500 $* et plus deux années de suite, la déduction de 500 $ s'applique chaque année, soit une déduction totale de *1 000 $*. Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus. Rappelons que les professeurs et les étudiants peuvent, dans certains cas, déduire les frais de déménagement et les frais de garde d'enfants de ce genre de revenu (articles 62 et 63) «347-356»).

Subventions de recherche et charges

Comme il est dit *auparavant*, les bourses reçues dans une année ne donnent droit qu'à la déduction de *500$* (alinéa 56 (1) (n) «312g» (IT-75R2, alinéa 1). Par contre, les sommes réputées être des subventions de recherche aux fins de l'impôt constituent un revenu dans la mesure où elles dépassent les charges de recherche déductibles (alinéa 56 (1) (o) «312h») et la déduction de *500$* ne s'applique pas dans ce cas-ci. Les frais personnels ou de subsistance tels que les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, *défrayés* pendant que le chercheur poursuivait ses travaux hors de son lieu *ordinaire* de résidence.

Revenu Canada (Impôt) a maintenant indiqué ce qui peut être considéré comme une subvention de recherche. *Lorsque* l'objet premier de la subvention est de permettre au bénéficiaire de poursuivre ses études ou sa formation, la subvention est considérée comme une bourse et les charges ne sont pas déductibles. *Lorsque*, d'autre part, l'objet premier est de permettre au bénéficiaire d'effectuer des recherches au profit d'un projet original, la subvention est considérée comme une subvention de recherche. Le Bulletin IT-75R2 stipule, lorsqu'il y a double objectif, que la subvention est traitée comme une subvention de recherche, *lorsque* l'objectif premier est la recherche (comme il est expliqué *ci-après).*

Lorsqu'il est difficile d'établir un objectif premier, Revenu Canada (Impôt) aura pour politique de laisser établir la fin première de la subvention par l'organisme subventionnaire: l'université.

Le chercheur peut déduire ses frais de déplacement a) entre son domicile et le lieu où il réside temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) à l'occasion de voyages extérieurs reliés à ses travaux (IT-75R2, alinéa 29). Selon Revenu Canada, les frais de voyage du conjoint et des personnes à charge du chercheur ne peuvent se déduire d'une subvention de recherche. *Bien que* la Cour fédérale de l'impôt *n'ait* pas tranché la question de façon définitive, Revenu Canada a cotisé à nouveau un certain nombre de contribuables auxquels il a refusé ces déductions. L'ACPU continue d'exercer des pressions auprès du gouvernement afin qu'il autorise la déduction, en tant que frais de recherche, des frais de voyage du conjoint et des personnes à charge.

Ceux qui sont en congé sabbatique au Canada devraient s'enquérir de leur droit *possible* de déduire les frais de déplacement et de garde d'enfants. Les frais d'hôtel déboursés pendant la recherche d'un logement permanent, de même que toutes autres charges directement liées aux travaux, telles que les frais d'assistance à la recherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tout autre frais pertinent autre que d'ordre personnel ou de subsistance peuvent être déductibles. Les dépenses de nature capitale peuvent se déduire (IT-75R2, alinéa 31).

Il n'est pas nécessaire de présenter les reçus pour les frais de recherche avec la déclaration. Le ministère, cependant, peut exiger des preuves à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses charges admissibles et, *lorsque cela est* possible, garder les pièces justificatives.

Normalement, les charges effectuées au cours de l'année qui précède ou qui suit le paiement de la subvention peuvent être déductibles. Font exception les charges survenant l'année antérieure à la réception de la subvention et avant *avis* de l'attribution de celle-ci (IT-75R2, alinéa 30).

Bien que les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles, *soit* du salaire reçu durant un congé sabbatique *soit* d'une bourse de recherche, sauf, bien entendu, *lorsque* la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme *une* subvention de recherche et ne bénéficie que de la déduction de *500$*, peu importe la somme de frais de recherche *réellement défrayée*. Aucune partie de ces frais ne peut se déduire non plus du salaire reçu durant un congé sabbatique.

Nonobstant ce qui précède, le professeur peut éviter de payer de l'impôt sur les fonds utilisés pour payer ses frais de recherche en demandant à son université une subvention de recherche au lieu d'un salaire. *Seule la somme* dépassant les frais de recherche admissibles est *imposée*. Cette pratique est approuvée par Revenu Canada et toutes les universités connaissent *le procédé* à suivre, *lequel* devrait intervenir avant le commencement du congé sabbatique. (Voir "Congés sabbatiques", ci-après).

Il y a lieu de noter que le bénéficiaire d'une bourse de perfectionnement et d'une subvention de recherche peut déduire *500* $ (ou *1 000$ lorsque les versements portent sur* deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

CONGÉS SABBATIQUES

Il ne sera question, dans la présente section du Guide, que des dispositions fiscales canadiennes touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre dans un pays étranger doit tenir compte aussi des dispositions fiscales du pays étranger. Les sections suivantes du Guide traitent de certains problèmes *liés* aux impôts étrangers.

Résidence

Un résident Canadien est assujetti à l'impôt canadien sur son revenu mondial. Un non résident est uniquement assujetti à l'impôt sur certains revenus de sources canadiennes. La question de savoir si vous êtes un résident du Canada ou non est donc importante pour fins fiscales. Le 25 février 1983, Revenu Canada (Impôt) a publié le Bulletin IT-221R2 *lié* à la résidence. Le bulletin s'applique aux personnes qui quittent le Canada après le 26 mai 1980. En vertu du Bulletin 1T-221R2 le professeur absent du Canada durant moins de deux ans est présumé avoir conservé sa résidence canadienne pendant son séjour à l'étranger, sauf *lorsqu'il* peut clairement établir qu'il a rompu tous liens de résidence en quittant le Canada et *que* rien n'indique qu'il prévoyait, à son départ du Canada, y revenir (c'est-à-dire, du fait d'un contrat d'emploi.) Selon le Bulletin IT-221R2, les liens de résidence principaux d'une personne sont son logement, son conjoint et les personnes à sa charge, ses biens personnels et ses liens sociaux.

Logement — "Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prêt à être occupé par lui, en l'entretenant (qu'il soit vacant ou non), en le louant à une personne qui a des liens de dépendance avec lui ou en le louant à une personne qui n'a pas de liens de dépendance avec lui, avec le droit de réaliser le bail avec un délai très court (moins de trois mois), sera généralement considéré *comme* n'avoir pas rompu ses liens de résidence avec le Canada."

Conjoint et personnes à charge — "*Lorsqu'*une personne mariée quitte le Canada, mais laisse son conjoint ou des personnes à charge au Canada, on considérera, règle générale, que cette personne est demeurée résidente du Canada au cours de son absence."

Biens personnels et liens sociaux — "Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de résidence avec le Canada après son départ, sous forme de biens personnels (p.ex., mobilier, vêtements, automobile, comptes en banque, cartes de crédit, etc.) ou de liens sociaux (p.ex., affiliation à des associations en tant que résident, etc)."

Autres liens de résidence — D'autres liens qui peuvent également valoir sont le maintien:

a) de la protection de l'assurance-hospitalisation ou de l'assurance-maladie provinciale,

b) d'une résidence saisonnière au Canada,

c) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même base qu'un résident), et

d) des paiements d'allocations familiales.

Exemption liée à l'emploi outre-mer

Les employés d'employeurs canadiens qui travaillent outre-mer pendant plus de six mois consécutifs peuvent être partiellement exonérés de l'impôt (Article 122.3). Au fédéral, depuis 1984, la rémunération gagnée à l'étranger donne lieu à un crédit d'impôt égal à 80% de l'impôt autrement payable. Ce crédit s'applique sur une rémunération annuelle ne dépassant pas 80 000$ ou une proportion de cette somme *lorsque* la période de l'emploi est inférieure à un an. Cela s'applique aux personnes employées dans des travaux de construction, d'installation, d'agriculture, *de génie*, d'exploration de pétrole au d'autres ressources semblables ou d'autres activités prescrites. Sous réserve de la publication des règlements indiquant ces activités prescrites, les professeurs employés par une université et travaillant à l'étranger semblent ne pas bénéficier de cette disposition. Aux fins de l'impôt sur le revenu du Québec, le contribuable admissible est totalement exempté de l'impôt après un séjour d'un an à l'étranger. *Lorsque* le séjour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets travaillés à l'étranger.

Frais de recherche au cours du congé sabbatique

Le professeur d'université qui projette d'effectuer des recherches durant un congé sabbatique devrait organiser ses affaires de façon à éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel déterminé par les directives du Bulletin IT-221R2 indiquées ci-dessus.

Lorsque vous revenez au Canada aprés avoir été étudiant à plein temps à l'étranger afin d'y travailler ou d'exploiter une entreprise, vous ne pouvez déduire les frais de retour au Canada.

h) les frais de garde d'enfants sont normalement déductibles par le conjoint ayant le plus petit revenu, mais le conjoint au revenu supérieur peut y avoir droit dans certaines circonstances. Cela se produit lorsque le conjoint ayant un revenu inférieur fréquente l'université à plein temps ou lorsqu'il est physiquement ou mentalement invalide. *La déduction est* de *4 000$* pour chaque enfant admissible de moins de 7 ans ou atteint d'un handicap physique ou mental grave et prolongé et de *2 000$* pour les enfants au-dessus de 6 ans mais ayant moins de 14 ans au cours de l'année. Au Québec, la personne ayant le revenu le moins élevé peut renoncer totalement ou partiellement à la déduction, dans une déclaration en la forme prescrite, en faveur de la personne ayant le revenu le plus élevé. Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont déductibles *lorsque ceux-ci* répondent aux régles prescrites et s'incrivent dans les limites *précisées*. Bien souvent, ces charges ne sont pas pertinentes parce que l'enfant fréquente gratuitement l'école. Cependant, vous pouvez réclamer les frais de camp d'été jusqu'à concurrence de *120$* par semaine pour un enfant de moins de 7 ans à la fin de l'année et *60$* par semaine dans les autres cas. Les frais engagés pour une école de hockey ou une autre école semblable sont également admissibles. Les *dépenses* doivent être *engagées* pour permettre d'occuper un emploi, d'exercer une activité commerciale, d'entreprendre des études ou des recherches à l'égard desquelles l'intéressé a reçu une subvention ou une bourse.

Les frais doivent être encourus dans le but d'assurer la garde d'un enfant au Canada et ne sont déductibles qu'à l'égard de l'année où le contribuable les a *encourues et versées*. Cependant, les Canadiens en service à l'étranger dans les forces armées, aux fins de programmes d'aide et à des postes diplomatiques sont considérés comme des résidents du Canada aux fins de l'impôt (paragraphes 250 (1)). Ces parents, et d'autres réputés, par la Loi de l'impôt sur le revenu, être des résidents du Canada l'année *d'engagement des* frais de garde de leurs enfants dans des pays étrangers, peuvent déduire des frais de garde d'enfants *selon* la même *méthode* que le contribuable qui réside *vroiment* au Canada. Le professeur en congé sabbatique à l'étranger, tout en étant problablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux termes du paragraphe 250 (1) à moins de posséder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'ils sont encourus au Canada. (Voir Résidence, ci-aprés, et voir la brochure Frais de garde d'enfants de Rev. Can. Imp.).

Une décision intéressonte o été publiée récemnent par la Cour fédérole, Division des finonces. Lo contribuoble, Mme E. C. Symes, réclomait en tant que dépenses d'offoires les coûts d'une gouvernonte qu'elle employoit pour lo gorde de ses enfonts olors qu'elle dirigeoit so protique du droit. Revenu Conodo a prétendu qu'il s'ogissoit de dépenses personnelles non déboursées dans le but de gogner un revenu et que celles-ci devroient être ossujetties aux limites prescrites sur les frais personnels de gorde d'enfant. Lo cour o statué en foveur de la contribuoble.

i) Auto-financement des congés

Un nouveau réglement 6801 a été publié le 4 février 1988 permettant d'exempter certains congés régissant les ententes d'échelonnement de traitement telles *qu'elles sont* définies à l'alinéa (1) de l'article 248(1) de la *Loi*. Fondamentalement, les nouveaux réglements prévoient que, pour qu'une entente soit permise en tant que congé d'absence admissible et non considérée comme une entente d'échelonnement de traitement, elle doit prévoir: (1) qu'une somme inférieure à 33 1/3 pour cent du salaire de l'employé peut être reportée; (2) que le but du report est de permettre à l'employé de financer un congé d'absence supérieur à 6 mois commençant au plus tard 6 ans après la date du repart; (3) au cours de toute la période d'absence que l'employé n'est pas employé ailleurs; et (4) que l'employé doit retourner auprés de son employeur aprés la période d'absence.

j) Régime d'épargne-actions (REA) (résidents du Québec seulement)

Un particulier résidant au Québec le dernier jour de l'année d'imposition peut déduire de son revenu imposable, pour les fins de l'impôt du Québec seulement, le coût rajusté des actions admissibles achetées durant l'année pour un régime d'épargne-actions (REA). La déduction permise *est* généralement le moindre du coût rajusté des actions ou 10% du revenu total. Une caractéristique particulièrement intéressante est qu'il y a une économie permanente d'impôt *lorsque* les actions sont conservées au moins deux ans dans ce régime. Les actions *sont* admissibles *lorsqu'elles* répondent à certaines caractéristiques et *lorsqu'elles* sont émises par certaines sociétés admissibles. Les certificats d'actions doivent être remis directement à un courtier qui en aura la garde. Enfin, certaines actions sont admissibles à une déduction de 100% de leur prix d'achat, certaines autres, à une déductian de 75% et d'autres encore (de grandes sociétés), à une déduction de 50%. *Dans cette dernière catégorie, le coût total des actians est limité à 2000$.*

k) *Cotisotions* à un régime enregistré d'épargne-retraite

(REER) — Cette matiére fait l'objet d'un renvoi distinct à l'index, vu l'intérêt qu'il suscite chez plusieurs. Les déductions permises sont en fonction du revenu *gogné*. Un professeur peut opter de suppléer à l'université. Un professeur peut choisir de compléter les contributions faites au fonds de pension de son université en souscrivant à un REER. Les cotisations *versées duront l'onnée ou avant 60 jours au cours de l'onnée suivonte* sont déductibles jusqu'à concurrence *de la moindre* des deux *sommes suivantes*: 20% du revenu gagné et *3 500$* moins *lo somme* de ses cotisations au régime enregistré de pensions REP de son employeur, y compris les cotisations à l'égard des services courants et antérieurs.

Le professeur qui verse au moins *3 500$* à un REP (à l'égard de services courants ou de services passés ou des deux) ne peut déduire aucune cotisatian versée à un REER.

Lorsque vous versez une cotisation pour un REER et ne pouvez déduire la cotisation l'année du versement ou l'année précédente parce que, par exemple, vous avez versé *3 500$ ou* plus à un REP, vous pouvez obtenir le remboursement de l'excédent de catisation de l'émetteur du régime. Vous devriez vous procurer *le formulaire* T3012 à votre bureau de district *de l'impôt* à cette fin. Le remboursement de l'excédent est imposable l'année *de so réception. Cependant, en vous confarmant aux procédés décrits sur le formulaire T3012, vous avez droit* à *une* déduction équivalente et *compensotoire lorsque le remboursement* est reçu avant la fin de l'année *de réception de* l'avis de cotisation qui rejette la déduction.

Larsque la cotisatian à un REER dépasse *5 500$* au caurs d'une année,*(Revenu Conado utilise 7 500$ bien que lo Loi mentionne toujaurs 5 500$)*le remboursement de l'excédent est pleinement imposable *mois une déduction campensatoire est fournie selon la même méthode que celle mentionnée lors du poragrophe précédent. De plus bien que* l'excédent est laissé dans le régime, un impôt de 1% par mois est perçu à titre de *pénalité* sur l'excédent jusqu'à son remboursement.

Comme il en est fait mention au point 6 des notes préliminaires, de nouvelles régles sur les cotisations *maxima* à un REER ont été proposées pour les personnes qui ne participent pas au régime enregistré de pension de leur employeur. *Il y a eu des retards importants quand à la mise en oeuvre de ces changements.* Les cotisations *maxima* pour *1989* sont de *7 500$ et 1990* ou jusqu'à concurrence de 20% du revenu gagné. Quant à ceux qui participent au REP de leur employeur, les cotisations sont limitées à *3 500$* moins leurs cotisations au régime enregistré de pensions.

Aprés *1990*, on propose d'augmenter les limites *en valeur monétaire absolue selon lo description détoillée ci-après sous lo rubrique Réforme des pensions. Lo limite de 20% sera réduite* ò *18%*. Ces limites, qui se chiffreront à *15 500$* en 1995, seront réduites par un facteur d'équivalence" dans le cas des participants à un régime enregistré de pension. Ce facteur sera calculé en fonction de l'année précédente. Les employeurs seront tenus de déclarer le facteur d'equivalence de chaque employé. Le ministère pourra ensuite *aviser* le contribuable de la limite *du REER* qui s'applique dans son cas.

A compter de *1991*, *lo somme non utilisée qui dépasse lo somme réellement cotisée à un REER par un particulier peut être repartée ofin d'augmenter la limite annuelle d'un particulier pour l'ovenir jusqu'à concurrence de sept ans.* (Prière de consulter les *commentaires* supplémentaires sur la réforme des pensions à la suite de cette section sur les REER).

Il est bon de mentianner que vous pouvez cotiser à un régime au nom de votre conjoint(e) jusqu'à cancurrence du même maximum plutôt que de cotiser au vôtre. Vous pouvez en tirer des avantages *lorsque* le revenu de votre conjoint(e) est inférieur au vôtre au moment du retrait des fonds. *Lorsque le bénéficioire retire des fonds de san REER cotisés por son conjoint, pour une raison outre que l'ocquisitian d'une renté viogère, les contributions du conjoint, pour l'année du retrait et pour les deux onnées précédentes, sont impasables pour le sauscripteur et non pour le conjoint bénéficioire. Il y o aussi* une *mesure provisoire décrite ci-après à lo rubique réforme des pensions qui permet* ò *un particulier de transférer jusqu'à 6 000$ par onnée ou REER du conjaint, un montant reçu d'un régime de pension* (paragraphes 146 (8.3), *(8.5)*, (8.6), et (8.7) «931.1, 931.3, 931.4, 931.5»). Les intérêts payés pour cotiser à un régime enregistré de pensions (REP) et à un régime enregistré d'épargne-retraite (REER) ne sont *pas* déductibles.

Le contribuable peut *virer* sans payer d'impôt des fonds de son régime enregistré d'épargne-retraite au régime enregistré d'épargne-retraite de son conjoint ou ex-conjaint dont il vit séparé *lorsqu'un* tribunal ordonne de partager le régime entre les conjoints pendant *le* mariage *au oprès la rupture de celui-ci.*.

Avant le 31 décembre de l'année de vos 71 ans, vous devez prendre une décision quant aux sommes accumulées dans ce régime.

Vous avez le choix de retirer les fonds et payer immédiatement l'impôt sur ces fonds, ou convertir votre REER en choisissant une des options ou une combinaison des options suivantes:

— une rente viagére,

— une rente à terme fixe allant jusqu'à l'âge de 90 ans, ou

— un nouveau régime, appelé fonds enregistré de revenu de retraite (FERR), qui vous versera des paiements jusqu'à l'âge de 90 ans.

Les porticuliers ont le droit d'avoir plus d'un FERR. En outre, il est maintenant permis de retirer d'un FERR un montant supérieur à celui actuellement prescrit dans une année. Il est également possible d'effectuer des retraits n'importe quand aprés l'acquisition du FERR plutôt que d'attendre à l'année civile suivante comme auparavant.

Un article intitulé "L'impôt sur le revenu et la personne âgée" et publié par l'ACPU peut s'obtenir sur demande de l'ACPU et de l'UAPUO. L'article porte sur un certain nombre de questions d'impôt sur le revenu d'intérêt particulier pour les personnes qui approchent de l'âge de la retraite ou l'ont atteint.

Réforme des pensions

Le 9 octobre 1986, le ministre des Finances a *annoncé* les réformes si longtemps attendues à l'égard de l'aide fiscale pour les pensions. *La mise en oeuvre a depuis été retordée au moins jusqu'*ò *1991*.Etant donné la nature complexe du systéme de pension au Canada, les réformes proposées étaient également quelque peu complexes. Le changement d'importance fut d'augmenter les limites de l'aide fiscale à tous genres de régimes de pension. Les contribuables pourraient effectuer une cotisation supérieure ou faire verser dans leur régime une cotisation supérieure par leur employeur alors que l'employé ou l'employeur bénéficierait de la pleine déduction fiscale à l'endroit de ces contributions.

Ces nouvelles limites influeront en particulier sur les régimes à cotisations *définies*. Quant aux régimes à prestations *définies*,

currence du revenu tiré de l'activité en question.

5. La proportion d'un gain en capital compris dans le revenu passera de 1/2 à 2/3 *en 1988* et à 3/4 *en* 1989. *La déduction à vie pour* gains en capital au cours de l'existence ne dépassera pas 100 000$. Une *déduction* supplémentaire *pour* gains en capital de 400 000$ est disponible en contre-partie des gains en capital réalisés lors de l'aliénation d'actions de certaines petites entreprises *et de biens agricoles*. Toutefois, il y a beaucoup de restrictions et les conseils d'un expert sont nécessaires avant d'amorcer ce genre d'opération.

6. Divers changements *ont été* proposés à l'impôt sur le revenu des sociétés; ils ont pour effet *d'abaisser* les taux, mais ils éliminent de nombreuses déductions.

DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE

La loi de l'impôt sur le revenu ne renferme pas de définition statutaire du "revenu", mais l'article 3 (28) indique les règles essentielles servant à calculer le revenu du contribuable au cours d'une année d'imposition. La loi distingue entre les diverses sources de revenu. Pour la *plupart* des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge *au* d'un emploi par rapport à celui d'une entreprise ou d'une profession.

Le revenu d'un emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail (articles 5 et 6 *«32-33, 36-46»*). L'article 8 «59-79» indique les charges déductibles du revenu d'un emploi. Les déductions permises du revenu d'un emploi sont expressément limitées à celles indiquées dans cet article (paragraphe 8 (2) «59»).

Le revenu d'une entreprise (article 9 «80-82») comprend toute rémunération reçue par un professeur pour services professionnels rendus en vertu d'un "contrat d'entreprise".

Le professeur peut avoir avantage à tenir compte de la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu d'un emploi, seules des déductions statutaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toutes les charges raisonnables engagées pour gagner ce revenu, sauf les charges de nature capitale. *Le* coût en capital *d'un bien* est d'ordinaire déductible du revenu d'une entreprise sous la forme *d'allocation* du coût en capital *(amortissement), selon les dépositions apparaissant dans les règlements de la Loi de l'impôt sur le revenu.*

REVENU TIRÉ D'UN EMPLOI

Le salaire reçu par le professeur en compensation pour ses fonctions professorales et administratives est normalement considéré comme *un* revenu tiré d'un emploi. A ce revenu doivent s'ajouter les avantages sociaux *imposables*. En général, ces avantages ne sont pas des paiements en argent.

Le Bulletin d'interprétation IT-470 *R* énumère les avantages sociaux les plus fréquents *en distinguant les avantages imposables et nan impasables provenant d'un emploi*. On peut obtenir de l'ACPU ou de l'UAPUO des études sur les *répercussions* fiscales des Régimes d'assurance-salaire *(incapacité de longue durée), en particulier, et sur les avantages sociaux, en général.*

Avantages sociaux compris dans le revenu

Voici des exemples d'avantages sociaux qui doivent être ajoutés au revenu d'un emploi:

a) les primes versées par une université à l'employé ou pour son compte à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie, sauf la partie obligatoire que l'employeur doit verser en vertu des régimes;

b) les allocations pour frais personnels ou de subsistance reçues de l'employeur;

c) la valeur de l'avantage provenant de l'utilisation personnelle par l'employé d'une automobile appartenant à l'employeur ou louée par lui. Les frais pour droit d'usage d'une automobile sont de 2% par mois du coût d'origine dans le cas des automobiles appartenant à l'employeur et de 2/3 du coût de location annuel quant aux automobiles louées par ce dernier. Une certaine réduction sauf pour la loi du Québec peut être autorisée *lorsque l'utilisation personnelle* est *inférieure* à 12 000 kilomètres par année et l'utilisation pour les affaires est supérieure à 90%. La partie personnelle des frais d'utilisation est un avantage calculé en sus d'après le nombre de kilomètres d'utilisation personnelle *et les frais d'utilisation réels défrayés pas votre employeur pour votre auto*.

d) les indemnités reçues pour perte de salaire *à même* un régime d'assurance-maladie ou invalidité auquel l'université contribue (Consulter l'étude *mentionnée auparavant* et le Bulletin IT-428 pour de plus amples détails);

e) la partie d'une prime payée par l'université pour une assurance collective temporaire sur la vie dépassant *25 000$*;

f) l'intérêt présumé sur des prêts sans intérêt *au* à faible taux d'intérêt consentis par l'employeur à un employé dans certaines circonstances après 1978. Depuis le 23 mai 1985, *lorsque* l'employé déménage dans une nouvelle résidence qui le rapproche d'au moins 40 kilomètres de son nouveau lieu de travail, l'avantage est réduit. *L'employé qui obtient ce genre de prêt peut bénéficier, pour une période maximale de 5 ans, d'une déduction dons le calcul de son revenu imposable. La déduction correspond à l'ovontage que l'employé ourait reçu s'il avait bénéficié d'un prêt de 25* 000$ *sans intérêt*.

g) la remise de *frais* de scolarité assurée par une maison d'enseignement à ses employés (sauf *lorsque* l'employé a suivi le cours au profit de son employeur), *lo ou* leur conjointe *et* leurs enfants.

h) les indemnités de cessation d'emploi et les *sommes reçues* en dommages-intérêts pour renvoi injustifié sont pleinement imposables l'année où *elles* sont reçues. Cependant, une partie peut être versée à titre de paiement *forfaitaire* à un REER ou à un régime enregistré de pensions REP comme *il* suit:

(i)*2 000$* pour chaque année d'emploi du contribuable par son employeur ou un groupe apparenté; plus

(ii)*1 500$* pour chaque année d'emploi antérieure à 1989 pour laquelle la cotisation de l'employeur à son régime enregistré de pensions REP n'était pas acquise lors de la retraite.

Ces *virements* doivent être faits l'année *de réception de* la somme ou dans les 60 jours après la fin de l'année.

La réforme des régimes de pension dont il est fait mention dans le présent guide permettent à ceux qui prendront leur retraite après 1987 de *virer* une allocation de retraite à un REER jusqu'à *concurrence de* 2 000$ par année de service après 1988. Ceux qui prévoient prendre leur retraite prochainement devraient consulter *la Loi.*

Avantage sociaux exclus du revenu

Voici des exemples d'avantages sociaux non imposables:

a) le transport, lorsque l'employeur juge avantageux de fournir des véhicules pour transporter ses employés à partir de certains points de rassemblement jusqu'au lieu d'emploi où, pour des raisons de sécurité ou autres, il est interdit ou peu pratique de se rendre au moyen de véhicules publics *au* particuliers;

b) le coût de la prestation pour un employeur d'installations récréatives au bénéfice des employés, à titre gratuit au moyennant un prix nominal;

c) les cotisations de l'employeur à un régime privé de soins de santé, y compris les soins dentaires, établi au bénéfice des employés, ainsi que la valeur des prestations reçues du régime;

d) les frais de déménagement payés ou remboursés à l'employé dans certaines circonstances réglementaires;

e) la valeur du stationnement gratuit assuré aux employés;

f) le remboursement des frais d'assistance à un congrès lorsque l'employeur demande à l'employé d'y assister dans le cadre de son emploi;

g) les cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. (Voir l'étude *mentionnée auporovont* pour de plus amples détails).

h) les laissez-passer de transport, sauf ceux des lignes aériennes *lorsque* la place a été confirmée.

i) *Depuis 1988, certains services d'orde fournis* o *un employé relativement à so santé mentole ou physique ne sant pas imposobles. Sont oussi exclus du revenu, les services d'aide fournis* o *la retraite d'un employé lars de son réemplai.*

Déductions du revenu tiré d'un emploi

L'article 8 «59-79» énumère les charges déductibles du revenu. Le paragraphe 8 (2) (59) stipule qu'aucune autre déduction n'est permise *à l'exception* de celles autorisées par l'article 8. Avec la réforme fiscale, les déductions pour *l'A.-C.* et le R.P.C. «R.R.Q.» ont été remplacées par des crédits de 17% des sommes versées. Ces crédits font partie de l'article 118 de la Loi sur l'impôt. Au Québec, l'A.-C. et le R.P.C. «R.R.Q.» demeurent déductibles directement du revenu d'emploi. Par contre, toutes les charges raisonnables encourues pour gagner un revenu d'entreprise ou des honoraires professionnels peuvent se déduire aux fins de l'impôt sur le revenu, sauf les dépenses de capital, qui sont généralement amortissables. Les charges qui peuvent se déduire du revenu d'un emploi comprennent les suivantes:

a) charges *liées* à un emploi — déduction qui avait été permise à tous les employés, sauf les membres du conseil d'administration d'une société, jusqu'à concurrence de 20% (au Québec, 6%) du revenu d'un emploi ou d'une limite de *500$ (600$* au Québec) a été éliminée pour 1988 et les années qui suivent. Toutefois au Québec, la déduction n'a pas été éliminée et elle a même été augmenté à *750$* en 1988 *et les années ultérieures.*

b) frais d'avocats — l'employé peut déduire les frais d'avocats qu'il a déboursés pour se faire payer son salaire par un employeur ou un ancien employeur (alinéa 8 (1) (b) «77»).

c) caisse d'échange de professeurs — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de *250$*, à une caisse établie par l'Asssociation canadienne d'éducation au bénéfice des enseignants des pays du Commonwealth en vertu d'un accord pour l'échange d'enseignants (alinéa 8 (1) (d) «79»).

d) frais de déplacement — déboursés par l'employé.

(i) qui doit *ordinairement* exercer les fonctions de sa charge en dehors du lieu de l'entreprise de son employeur ou dans *divers* lieux, et

(ii) qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et s'il n'a pas reçu une allocation pour frais de déplacement.

Des cas de cette nature pourraient *surgir* lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux *campi* de la même université au du même employeur à ses frais (alinéa 8 (1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail ne sont cependant pas déductibles.

Lorsqu'il y a utilisation d'une automobile, l'intérêt et *l'allocation* du coût en capital *(amortissement)* peuvent être *compris* dans les frais de déplacement. Commençant en 1988, ces charges sont assujetties à une limite de 250$ par mois pour l'intérêt et à un coût en capital maximum de 20 000$. *A partir du 1er septembre 1989 ces limites ont été portées chocunes à 300$ et 24 000$.* (alinéa 8 (1) (j) «64»). (IT-272R) (Voir "Frais d'automobile" ci-après).

e) cotisations et autres frais professionnels

(i) les cotisations aux associations professionnelles ne sont pas déductibles du revenu d'un emploi, sauf *lorsque* le paiement de la cotisation est nécessaire pour *conserver* un statut professionnel reconnu par la loi. *Lorsque* le statut professionnel est nécessaire pour gagner le revenu d'entreprise ou professionnel, les cotisations sont déductibles (sous-alinéa 8 (1) (i) (i) «68a»).

(ii) les cotisations à l'association de la faculté sont réputées être des cotisotions syndicales et celles-ci sont déductibles du revenu tiré d'un emploi (sous alinéo 8 (1) (i) (iv) «68b»).

(iii) le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, *lorsque* ces charges doivent être assumées par l'employé en vertu de son contrat d'emploi (alinéa 8 (1) (i); sous alinéas (ii) et (iii) «78»).

f) les cotisations à un régime enregistré de pension (REP) — jusqu'à 3 500$ par année (5 500$ au Québec) à l'égard des services courants (alinéa 8 (1)(m) «70,71»). *Lorsque* le REP est un régime à prestations définies, toutes les cotisations obligatoires pour services courants sont déductibles. Les cotisations volontaires *en plus* o *des régimes de retroite* o *cotisations définies* faites après le 9 octobre 1986 ne sont pas déductibles. Cependant, les cotisations pour services passés ne dépassant pas 3 500$ *plus les régimes à prestotions définis uniquement* sont toujours déductibles.

g) les frais de déménagement ne sont déductibles que du revenu du nouvel emploi et seulement *lorsque* le contribuable s'est rapproché d'au moins 40 kilomètres de son nouveau lieu de travail. Les frais peuvent comprendre: le voyage, le transport et l'entreposage des meubles, le logement temporaire et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes à l'achat d'une nouvelle résidence et toutes taxes de cession ou d'enregistrement du titre de propriété de la nouvelle résidence, *lorsque* le contribuable et son conjoint ont vendu leur ancienne résidence *à lo* suite de leur déménagement (alinéa 62 (3) «350»). Il existe une limite de 15 jours en ce qui a trait au logement et *aux* repas. (Voir la brochure "Frais de déménagement" de Rev. Can. Imp., le *Bulletin d'interprétation IT 178R2, I IMP 347-1 et le formuloire T1-MCSB.*

Lorsque les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, l'excédent peut être déduit l'année suivante du revenu du nouvel emploi.

Généralement, ne sont admissibles que les déménagements au Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Lorsque vous changez de résidence pour faire des études à plein temps dans une maison d'enseignement (au Canada ou à l'étranger), vous pouvez déduire les frais de déménagement de votre ancienne à votre nouvelle résidence (dont l'une au moins doit se trouver au Canada) si vous vous rapprochez au moins de 40 kilomètres de la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financière (bourses d'études, bourses de *perfectionnement* subventions de recherche, et *actian semblobles*) et seulement *selan* la mesure *dons loquelle* ce revenu est déclaré dans votre déclaration d'impôt.

Les étudiants qui quittent le Canada ou les étudiants étrangers qui viennent au Canada pour étudier dans des établissements d'enseignement post-secondaire peuvent déduire leurs frais de déménagement du revenu provenant de bourses d'études *de baurse de perfectionnement*, de subventions de recherche, *et autres octrois semblables.*

ACPU GUIDE DE L'IMPÔT SUR LE REVENU 1989

TABLE DES MATIÈRES

	PAGE
NOTES PRÉALABLE	1
EFFET DE LA RÉFORME FISCALE	1
DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE	2
REVENU TIRÉ D'UN EMPLOI	2
Avantages sociaux compris dans le revenu	
Avantages sociaux exclus du revenu	
Déductions du revenu tiré d'un emploi	
Cotisations à un Régime enregistré d'épargne-retraite	
Réforme des pensions	
BOURSES ET SUBVENTIONS	4
Bourses d'études, de perfectionnement, d'entretien et prix	
Subventions de recherche et charges	
CONGÉS SABBATIQUES	4
Résidence	
Exemption liée à l'emploi outre-mer	
Frais de recherche durant un congé sabbatique	
Congés pris à l'étranger	
REVENU TIRÉ D'UNE ENTREPRISE	5
Contrat d'entreprise	
Année financière	
Comptabilisation du revenu professionnel	
Déductions du revenu tiré d'une entreprise	
Frais de bureau à domicile	
Frais d'automobile	
Revenu tiré d'une entreprise ou d'honoraires professionnels	
Imposition des artistes, des écrivains et des musiciens	
CONSTITUTION EN SOCIÉTÉ	6
Sociétés de prestations de services personnels	
DIVERS ÉLÉMENTS	7
Exemption de gains en capital	
Impôt minimum de remplacement	
Biens immobiliers	
Fermes	
Oeuvres d'art	
Frais d'intérêts	
REVENU DE PLACEMENTS GAGNÉ AU CANADA PAR DES NON-RÉSIDENTS	7
Impôt de départ canadien	
Revenu de location canadien	
Revenu de location canadien des résidents	
Choix au titre du paragraphe 45 (2) «284»	
Résumé des avantages du statut de non-résident	
TRAITÉS FISCAUX INTERNATIONAUX	8
Crédit d'impôt canadien à l'égard d'impôts étrangers	
Imposition au Canada du salaire lors d'un congé sabbatique	
Convention fiscale selon le modèle de l'O.C.D.E.	
Dispositions générales	
Exemption spéciale de la rémunération professorale	
Résidents de pays liés par traité enseignant au Canada	
Résidents canadiens enseignant dans les pays liés par traité	
Imposition étrangère	
OPPOSITIONS ET PÉNALITÉS	10
Avis d'opposition et appels	
Penalités	
Régles générales anti-évitement	
Déclaration des droits du contribuable	
DERNIER MOT	10
GUIDE DE L'IMPÔT SUR LE REVENU 1989 DE L'ACPU	

NOTES PRÉALABLES

1. Tous les renvois se rapportent à la Loi de l'impôt sur le revenu, sauf indication contraire.

2. *Mention est faite des Bulletins d'interprétation (qui n'ont pas force de loi pour le gouvernement, mois qui seront probablement suivis par ce dernier) publiés par Revenu Canada, (Impôt), selon le numéro de publication du ministère, soit, par exemple, "IT-221R" et mention est faite également des Bulletin d'interprétation du Quebec selon le numéro de publication du ministère soit, par exomple, "IMP. 80-1"*

3. *Vu que la Loi de l'impôt sur le revenu est un dacument juridique les résultats des causes entendues par les divers tribunaux ou Canada apportent une interprétation de dernière instance. Pour ce motif, naus avons ajauté les causes que naus crayons pertinentes par rappart aux situations qu'affrontent nos lecteurs.*

4. *Vu que la province du Quebec prélève son propre impôt sur le revenu des poticuliers*, les chiffres entre crochets «» renvoient aux articles *correspondants* de La Loi sur les impôts du Québec. *Pour des raisons d'ordre constitutionnel, le Québec ne prélève aucun impôt sur le revenu locatif ou autre des non-résidents; il n'existe donc pas d'orticles correspondant dans lo Loi sur les imp ôts du Québec.*

5. Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'Article 488 de la lai sur les impôts du Québec et le Réglement d'application *488R1* donnent effet au Québec aux principes inscrits dans les traités signés par le Canada. Par canséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas soumis à l'impôt sur le revenu du Québec.

6. Le 28 mars 1988, le ministre des *Finances* o *rendu public un ovont-projet* de loi qui vise à mettre en oeuvre un nouveau systéme d'aide fiscale *à* l'épargne-retraite. Le 19 août 1988 et le 26 avril 1989, il a annoncé *qu'il retardait* la mise en oeuvre de quelques-unes de ces propositions. De plus amples commentaires font suite à la section sur les REER ci-après.

7. Les changements apportés au Guide de 1988 sont en italiques.

EFFET DE LA RÉFORME FISCALE

La loi mettant en oeuvre la réforme *de l'impôt sur le revenu* a reçu la sanction royale le 13 septembre 1988. *L'ensemble des modifications* sont en *vigueur* depuis le 1er janvier 1988. Les propositions de la réforme fiscale, ont pour principales conséquences d'élargir l'assiette fiscale en éliminant ou en réduisant un grand nombre de déductions et(ou) exemptions tout en diminuant en même temps les taux d'imposition.

LA PHASE II de *la réforme fiscale remplacera la Taxe fédérale de vente actuelle par une nouvelle taxe sur les produits et services (T.P.S.). La date proposée pour l'introduction de ce changement est le ler janvier 1991. Le 8 août 1989 un document technique sur lo TPS a été deposé et a été suivi d'un avant-projet de loi. Le comité Blenkorn o rédigé et publié son rappart vers la fin de 1989. Les nouvelles* propositions visent à remplacer la Taxe fédérale de vente actuelle de 13 1/2% sur certains biens fabriqués par une taxe de 7% sur une gamme plus grande de produits et services. La nourriture et les loyers seront généralement exemptés. Le crédit d'impôt remboursable pour taxe fédérale sur les ventes offert actuellement auux personnes à faible revenu qui produisent une déclaration de revenus sera sensiblement augmenté. De plus, la tranche d'imposition entre 27 803$ et 55 605$ sera réduite de 26% à 25%. Avant la mise en place de cette deuxiéme phrase; on peut s'attendre à certain autres changements.

Ce qui suit *indique* quelques-uns des changements *récents à l'impôt sur le revenu* qui *touchent* nos lecteurs:

1. Le nombre de paliers de la table des taux d'imposition du fédéral *est* passé de 10 à 3.
17% sur les premiers *27 803$*
26% sur les prochains *27 802$*
29% sur l'excédent (voir la *table des taux d'impositian du fédéral à l'exception du Québec.*

En plus de ces impôts, les provinces prélèvent un impôt variant de 46.5% à 60% de l'impôt fédéral. La province de Québec a son propre systéme de taux *d'imposition.*

2. Outre des taux d'imposition inférieur, le gouvernement o *éliminé les* diverses exemptions personnelles et *les* déductions et les *a remplocées* par des crédits d'impôt qui profiteront aux contribuables, quelle que soit leur tranche de revenu. *Vu qu'une* déduction a pour effet d'abaisser le revenu imposable et *qu'elle* est plus avantageuse pour les personnes assujetties à un taux marginal d'imposition élevé; par contre, les crédits d'impôt *réduisent* l'impôt sur le revenu exigible et ils ne changent pas en fonction des taux marginaux d'imposition.

3. *Depuis* 1988, la déduction de 20% des *charges* liées à un emploi jusqu'à concurrence de *500$ et la déductian de 1000$ de revenu de placements ant été éliminées.*

4. Les frais d'automobile et l'utilisation d'un bureau à domicile à des fins d'entreprises. *Certains* changements *liés* aux frais d'automobile sont:

Une limite de 20 000$ *a été* imposée au coût d'une automobile aux fins *du calcul de l'allocation* de coût en capital, depuis elle a été augmentée à 24 000$. Les dépenses de *locatians* et *d'intérêts* sont de façon analogue restreintes pour les véhicules plus luxueux. Ces restrictions sont décrites en détail plus *loin* dans le présent guide. Les personnes qui réclament des dépenses d'auto doivent s'assurer qu'elles ont en main les bulletins les plus récents de Revenu Canada.

Des restrictions *ont été oppliquées* à l'utilisation de la maison ou de l'appartement à des fins d'entreprise et, par conséquent, aux déductions s'y rapportant. *Pour être admissible, le bureau dait être sait le principal lieu d'affaires du contribuable, soit servir exclusivement paur tirer un revenu d'une entreprise et pour rencontrer des clients ou des patients sur une base régulière et continue dons le cadre de l'entreprise.* Les frais *sont déductibles jusqu'*à concurrence du revenu tiré de l'entreprise pour l'année. *Les* documents publiés par le gauvernement fédéral avec les propositions de réforme fiscale donnent l'exemple suivant:

Un professeur d'université qui exerce une activité de *conseiller*, exclusivement à partir d'un bureau à domicile qu'il consacre à cette activité, pourra demander la déduction des frais de bureau à domicile. La déductian des frais de bureau à domicile sera permise à con-